



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

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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: John T. Delaney 

Subject: Submission of Application for Individuals with Disabilities Education Act (IDEA) Part B Section 611 and Section 619 Federal Funding for the Education of Students with Disabilities, 2013-14

Application materials pertaining to section 611 and section 619 sub-grant programs are due to the State Education Department (SED) by July 1, 2013. The Application and corresponding forms are available at the following website: [www.p12.nysed.gov/specialed/finance](http://www.p12.nysed.gov/specialed/finance). 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.

If you have any questions about the Application, please contact the Administrative Support Group at (518) 486-4662.

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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, 2013 – June 30, 2014**

IDEA Part B Section 611 and Section 619 Grants, including the original Application and FS-10 Budget, (including 2 copies) are due by July 1, 2013. 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 Department in a substantially approvable form. Applicants must submit the following to be substantially approvable:

- The application cover page with original signature of the Chief School/Administrative Officer (in blue ink)
- The information regarding 2011-12, 2012-13 and current school year's local maintenance of effort
- LEA Assurance Pertaining to Maintenance of Local Effort
- FS-10 Budget with Budget Summary Page with two copies of each
- LEA Certification Pertaining to the Payment of Funding to Approved Special Education Providers (ASEPs)

**I. FS-10 Budget**

**Code 15 Salaries for Professional Staff:** Include only those staff that are employees of the District. One Full-Time Equivalent (FTE) equals one staff member working an entire week each week of the project. The project period is 52 weeks in duration. Therefore, a teacher working a 10 month school year working 5 days a week is .83 FTE for this project. Express partial FTE's in decimals, e.g., a teacher working one day a week equals a .2 FTE. Do not include consultants or per diem staff. In addition, central administrative staff 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.

**Code 16 Salaries for Support Staff:** Include salaries for teacher aides, secretarial and clerical assistance, personnel in pupil transportation and building operation and maintenance. Do not include central administrative staff 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.

**Code 40 Purchased Services:** Include consultants, rentals, tuition and other contractual services. Provide a description of the purchased services, including flow through Approved Special Education Providers (ASEPs) or Other Professional Services/Consultants. 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 should 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 computer software, library books and equipment items under \$5,000 per unit. A specific description of proposed purchases, including item name, quantity, unit cost, and total expenditure along with, proposed items of equipment with

a unit cost of less than \$5,000 should be listed. Generic item descriptions, such as “supplies for resource room”, 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 are not solely for use with Special Needs Students only a portion can be funded through IDEA funds. 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 to be funded through IDEA funds.

While it is recommended that local funds be used for incentive programs for students, a maximum of \$50 expenditure per student per year of IDEA funds allocated for rewards for students with disabilities participating in Positive Behavioral Interventions and Supports (PBIS) and other similar positive reinforcement programs will be allowed. 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. Specify agency approved mileage for travel by personal car or school-owned vehicles. 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 specifically identified. Generic conference travel descriptions, such as “Conference TBD”, are not acceptable. Also, 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.

**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.

**Code 90 Indirect Costs:** Total Indirect Cost is the product of Modified Direct Cost Base multiplied by the Approved Restricted Indirect Cost Rate. To calculate the Modified Direct Cost Base, sum all the preceding 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. Approved Restricted Indirect Cost Rate for the 2013-14 school year were mailed to the Chief School/Administrative Officer of each district in May 2013. Inquiries regarding these rates should be directed to Grants Finance (518) 474-4815.

**Code 49 BOCES:** Include the name of each BOCES from which the district is purchasing services, the hourly or per diem calculation of cost for each proposed purchase, the per student funding amounts for children attending a BOCES 4410 preschool (when applicable). As in Code 40, consultant services are limited to \$300/hour or \$2,000/day and the same ASEP minimums apply.

**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.

**Code 20 Equipment:** Include Equipment to be purchased in support of this project with a unit cost of \$5,000 or more. A description of proposed purchases including, quantity, unit cost and total expenditure should be included. Please note, equipment (appropriately labeled) records are required to be maintained and should include a distinct serial or other identifying number, source, acquisition cost and date.

## II. Coordinated Early Intervening Services (CEIS)

IDEA, Part B permits LEAs to use up to 15 percent of total 2013-14 section 611 and section 619 final allocations to develop and implement Coordinated Early Intervening Services (CEIS).

If the LEA has been identified by SED for disproportionality by race/ethnicity in the identification, classification, placement and/or long-term suspension of students with disabilities pursuant to section 618(d) of the IDEA 2004, it is required to reserve and expend 15 percent of both section 611 and section 619 funds for developing and implementing coordinated services provided to students in kindergarten through grade 12 (with emphasis on students in kindergarten through grade 3) who have not been identified as students with disabilities but who need additional academic and behavioral support to succeed in a general education environment. Identified Districts are required to submit a separate Attachment A for both sections 611 and 619 (<http://www.p12.nysed.gov/specialed/finance/>).

If the LEA was not identified for disproportionality, but has opted to use section 611 and/or section 619 funds for the allowable purpose of providing CEIS from either grant, Attachment A will also be required.

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

## III. LEA Responsibilities Pertaining to ASEPs

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 October 5, 2011.

**Funding:** All funds due to ASEPs and Charter Schools and the federal proportionate share of funds the LEA receives for parentally-placed students with disabilities must be funded through IDEA section 611 and section 619 funds or local district funds.

**Minimum amounts per student:** To assist LEAs in determining the appropriate amounts due to ASEPs under NYS §4410-b, minimum per student amounts are posted at: [www.p12.nysed.gov/sedcar/federal.htm](http://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 (Article 81).

**Related services:** In accordance with Chapter 437 the Laws of 2005, LEAs must pay one-third of their posted section 611 and section 619 minimum per student amount to ASEPs for preschool students with a disability 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. Please see the website: [www.p12.nysed.gov/sedcar/federal.htm](http://www.p12.nysed.gov/sedcar/federal.htm).

**Certification:** As a condition for receipt of 2013-14 IDEA, Part B funds, the chief school/administrative officer of an LEA must check off 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 or local district funds on page 6 (LEA Certification Pertaining to 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 are strongly encouraged to enter into a legal agreement with each ASEP which has students with disabilities between the ages of 3-21 attending on or before October 5, 2011. The legal agreement between the LEA and ASEP must contain, but is not limited to, the following requirements of the ASEP:

The submission of a periodic and final expenditure report to the LEA delineating the manner in which the ASEP spent the funds it received from the LEA consistent with allowable uses of funding in this document and the expenditures.

**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 October 5, 2011. Proportionate payment of funding to ASEPs must be made within 30 days after receipt of IDEA funds by the district.

**ASEP reporting:** LEAs are strongly encouraged to require a budget, work plan and periodic expenditure reports from the ASEPs pertaining to the education of students with disabilities ages 3-21.

#### **IV. Parentally-Placed Students with Disabilities**

LEAs are required to expend a proportionate share of IDEA funds to provide special education services to all students with disabilities who are placed by their parents in private schools, including religious schools, located in the LEA regardless of whether the student resides within the LEA. These funds must be specifically delineated as an expenditure for parentally-placed students, where applicable, on the Section 611 and 619 budget forms. For more information pertaining to this requirement of IDEA, please refer to the September 2007 guidance memorandum from James P. DeLorenzo at: <http://www.p12.nysed.gov/specialed/publications/policy/nonpublic907.htm>.

To view the LEA's federal proportionate share of section 611 and/or section 619 funds the LEA received for the 2013-14 school year, please go to: <http://www.p12.nysed.gov/sedcar/federal.htm>.

## 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 vendor 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 students with disabilities 3-21 (depending on the situation described below) and section 619 funds are available for students with disabilities ages 3-5 (depending on the situations described below).

Therefore, students ages 3-5 are eligible to receive funds under both sections. The per student vendor amount is determined for both section 611 and section 619 by each local educational agency (local school district). Charter Schools DO NOT have to submit SEDCAR-1 forms to receive their funds. Appropriate payments to Charter Schools should be made out of the IDEA 611 and 619 grants.

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 children 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.

## 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 2013-14 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 2013-14 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**

Allocations to LEAs not submitting their application in a timely manner will be reclaimed by SED and reallocated for use by other agencies in accordance with the provisions of IDEA, Part B statute and regulations.

Omissions and lack of detail may result in delays in receipt of approval and subsequently to payments under these federal programs.

Once the application is approved by the program office, the individual budgets for both the 2013-14 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 Unit for further processing. Once each sub-grant is processed by the Grants Finance Unit, 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 2013-14 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 Associate Commissioner for P-12: Office of Special Education or the designee of the Associate Commissioner.
- If requested, a hearing shall be conducted within 30 days of receipt of the request.
- Within ten days following the hearing, the Associate 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 are required to pay vendor 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, 2011. Upon receipt of SEDCAR-1 forms, LEAs must also disburse vendor funding 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 vendor funding 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. Additional information is available on pages 35-40 of this memorandum in the section entitled: State Procedures for the Disbursement of Federal Part B Flow-Through Allocations for 2011-12.

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 vendor 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 FOR 2013-2014**

Pursuant to the federal IDEA 2004 and section 4410-b of the New York State (NYS) Education Laws, the State Education Department (SED) must allocate all IDEA Part B flow-through funds to local educational agencies (LEAs), with the LEAs appropriately allocating vendor funds to approved special education programs (ASEPs). The per student vendor funding amount each LEA must pay to each eligible ASEP under section 611 and section 619 or using local funds is calculated by the LEA based on data reported by the LEA in the new Student Information Repository System (SIRS) for October 3, 2012 and the Approved Special Education Program Request For IDEA Vendor Funding (SEDCAR-1) forms received from ASEPs by March 1, 2013. 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 vendor funding for the 2013-14 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 vendor funding amounts; and
- Commonly asked questions regarding allocation and vendor 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 vendor funding to ASEPs or to per student vendor funding to ASEPs, LEAs are required to disburse 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 vendor 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 vendor 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 Vendor Funding Amounts Using 2013-14 IDEA, Part B Flow-Through Funds to ASEPs**

Pursuant to federal and State statutes, the initial budgets for the 2013-14 IDEA, Part B section 611 and section 619 sub-grant programs may include a vendor amount to be disbursed to each eligible ASEP serving students with disabilities. Per student vendor funding amounts to ASEPs are posted on the website <http://www.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/guidance/payments.html> and the Final Expenditure for a Federal or State Project form (FS-10-F).

### **Vendor Funding to ASEPs**

ASEPs are eligible for vendor funding of 2013-14 IDEA, Part B section 611 and section 619 flow-through or local district funds on a per student basis, based on the number of students provided special education services on October 3, 2012 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 teacher program, a special class program or a special class in an integrated setting, on October 3, 2012, including:
  - An approved preschool special education program as described above which provided related services only may submit SEDCAR forms for the related services only children.
  - 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, 2012, including:
  - Approved private schools for students with disabilities that receive students from public school districts (Article 89 placements).
  - 4201 Schools.
  - Approved out-of-State private schools for students with disabilities that receive students through courts or State agencies (Article 81 placements).

**Please Note:** Programs that only serve students with disabilities on an Emergency Interim Placement basis are not ASEPs and are not eligible for 2013-14 IDEA, Part B vendor funding through the procedures outlined in this memorandum.

In order to receive 2013-14 IDEA, Part B section 611 and section 619 or local vendor 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, 2013, to each LEA which placed one or more students with disabilities in the ASEP program on

October 3, 2012 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 vendor 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 2013-14 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 vendor funds to the in-State school providing services to students pursuant to Article 81. **ASEP funds must be paid out of the IDEA Section 611 and Section 619 Sub-grants.**

### **Vendor Funding Requirements**

In accordance with State statute, payments of 2013-14 IDEA, Part B section 611 and section 619 vendor 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 2013-14 IDEA, Part B section 619 and section 611 per student vendor funding amount to ASEPs which submitted SEDCAR-1 forms for preschool students with a disability which they provided related services only with one exception.<sup>1</sup>

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 long-term suspension of students with disabilities for the 2011-12 school year, it must reserve and expend 15 percent of the district's 2013-14 IDEA, solely for the provision of coordinated early intervening services (CEIS). However, for the purpose of calculating the correct per student vendor 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.<sup>2</sup>

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<sup>1</sup> 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 vendor funding for each child.

<sup>2</sup> To find the total amount of federal proportionate share of 2013-14 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>

- 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.<sup>3</sup>

The remaining adjusted amounts for section 611 and section 619 would then be used to calculate the correct per student vendor 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 vendor 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 vendor relationships require the development of a legal agreement 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 vendor funds it received from the LEA.

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

### **Allowable Uses of Funds**

IDEA Part B funds may be used for the following expenditures which are not also included in the tuition rate:

- Staff recruitment activities;
- Retention bonuses for teachers and, when applicable, related services providers;
- Art and music therapies by part-time staff or contract services;
- To purchase appropriate technology for recordkeeping, data collection and related case management activities associated with a student with a disability's individualized education program (IEP);
- To purchase materials and supplies to enhance the special education program;
- To purchase state-of-the-art assistive technology devices for students with disabilities and to provide training in their use to enhance students with disabilities access to the general curriculum.

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<sup>3</sup> Ibid.

These devices could include, but are not limited to:

- Computers and software programs;
- Telecommunications, sensory and other technological aids and devices; and
- Specialized furniture and equipment, including adaptive physical education equipment;
- To provide professional development that focuses on improving outcomes for students with disabilities. Any proposed professional development should be provided on site whenever possible to avoid unnecessary travel expenses. However, if an ASEP operator proposes to provide staff development activities that require travel, it is urged to use fiscal prudence in arranging travel arrangements. For example, travel by airplane should not be first class and overnight accommodations and meals should, whenever possible, be in accordance with current government rates. Travel is limited to the continental United States and international travel is prohibited.

### **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 2013-14 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 2013-14. 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 vendor funding amount due to ASEPs for each project. **Please note:** the per student vendor 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 2013-14.

Information pertaining to LEAs which are designated by an in-State Article 81 ASEP to receive additional 2013-14 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 2013-14. 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.

### **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 [P12AdminSupp@mail.nysed.gov](mailto:P12AdminSupp@mail.nysed.gov)

2. For information regarding CEIS Re-direct requirements please contact your local Special Education Quality Assurance (SEQA) Regional Office. A list of Regional Offices can be found on the next page.
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>.

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

James P. DeLorenzo, Assistant Commissioner (518) 402-3353  
 Jacqueline Bumbalo, Upstate SEQA Regional Coordinator (315) 428-4563  
 Christopher Suriano, Upstate SEQA Regional Coordinator (585) 344-2002  
 Belinda Johnson, New York City SEQA Regional Coordinator (718) 722-4544

<p><b>WESTERN REGIONAL OFFICE</b>          NYS Education Department          P-12: Special Education Quality Assurance          2A Richmond Avenue          Batavia, New York 14020          (585) 344-2002</p>	<p><b>EASTERN REGIONAL OFFICE</b>          NYS Education Department          P12: Special Education Quality Assurance          89 Washington Avenue, Room 309 EB          Albany, New York 12234          (518) 486-6366</p> <p>Diane Kallner, Supervisor</p>
<p><b>CENTRAL REGIONAL OFFICE</b>          NYS Education Department          P-12: Special Education Quality Assurance          Hughes State Office Building          333 E. Washington Street, Suite 527          Syracuse, NY 13202          (315) 428-4556</p> <p>Suzanne Jackson, Supervisor</p>	<p><b>LONG ISLAND REGIONAL OFFICE</b>          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</p> <p>Eileen Taylor, Supervisor</p>
<p><b>NEW YORK CITY REGIONAL OFFICE</b>          NYS Education Department          P-12: Special Education Quality Assurance          55 Hanson Place, Room 545          Brooklyn, NY 11217-1580          (718) 722-4544</p> <p>Richard Governale, Supervisor          Kathy Cummings, Supervisor</p>	<p><b>HUDSON VALLEY REGIONAL OFFICE</b>          NYS Education Department          P-12: Special Education Quality Assurance          89 Washington Avenue, Room 309 EB          Albany, New York 12234          (518) 473-1185</p> <p>Sean Dwyer, Supervisor</p>
<p><b>NONDISTRICT UNIT</b>          NYS Education Department          P-12: Special Education Quality Assurance          89 Washington Avenue, Room 309 EB          Albany, New York 12234          (518) 473-1185</p> <p>Eileen Borden, Supervisor</p>	

## Appendix C

Section 76.707 (EDGAR) Requirements pertaining to when obligations are made. The following table shows when a subgrantee (LEA) makes obligations for various kinds of property and services:

<b>If the obligation is for —</b>	<b>The obligation is made —</b>
(a) Acquisition of real or personal property	On the date on which the State or subgrantee makes a binding written commitment to acquire the property.
(b) Personal services by an employee of the State or subgrantee	When the services are performed.
(c) Personal services by a contractor who is not an employee of the State or subgrantee	On the date on which the State or subgrantee 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 subgrantee makes a binding written commitment to obtain the work.
(e) Public utility services	When the State or subgrantee receives the services.
(f) Travel	When the travel is taken.
(g) Rental of real or personal property	When the State or subgrantee uses the property.
(h) A preagreement cost that was properly approved by the State under the cost principals identified in 34 CFR 74.171 and 80.22.	
[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 14817, Apr. 18, 1990; 57 FR 30342, July 8, 1992]	

## Appendix D

### Table of Allowable Expenditures by Cost Code

#### Code 15 Professional Salaries

Allowable	Budget Item	Requirements / Additional Information
Yes	ADAPTED PHYSICAL EDUCATION: Salary and fringe benefits.	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
Yes	CHILD FIND ACTIVITIES: Costs associated with Screening	
Yes	CURRICULUM DEVELOPMENT: Costs associated with substitutes, release time, or extended contract.	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.
Yes	EDUCATIONAL INTERPRETERS	
No	EXTENDED SCHOOL YEAR (ESY): Personnel	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.
No	FOREIGN LANGUAGE INTERPRETERS FOR STUDENTS WITH DISABILITIES: Salaries and fringe benefits.	Providing interpreters for students who have limited English proficiency is a responsibility of the LEA and not considered an excess cost of special education.
Yes	FOREIGN LANGUAGE AND SIGN LANGUAGE INTERPRETERS FOR IEP MEETINGS: Salaries and fringe benefits.	Expenditures related to IEP meetings are considered an excess cost of special education.
Yes	GUIDANCE COUNSELORS: Salaries and fringe benefits.	Only the actual time spent supporting special education is allowed.
Yes	IEP TEAM COORDINATORS: Salaries and fringe benefits.	Salaries and fringe benefits of staff who coordinate a LEA's IEP system, train staff, and review IEPs are allowed. Only the actual time spent coordinating IEPs is allowed.
No	MEDICAID SCHOOL-BASED SERVICES PROGRAM: Costs for claiming Medicaid funds, including third-party administrators.	The costs for administering the Medicaid School Supportive Health Services Program (SSHSP), may not be charged to the IDEA grant.
Yes	NURSE – SCHOOL-BASED: Salaries and fringe benefits.	Only the actual time providing related services required by IEPs or performing evaluations is allowed
Yes	OCCUPATIONAL THERAPISTS (OT) and OT ASSISTANTS: Salaries and benefits	For students, consistent with their IEPs.
Yes	PARAPROFESSIONALS: Salaries and fringe benefits	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.
Yes	PARENT LIAISONS: Salaries and fringe benefits.	Salary and fringe benefits are allowed ONLY to the extent the parent liaison provides support to parents of children with disabilities.
No	PRINCIPALS OR ASSISTANT PRINCIPALS: Salaries and fringe benefits	Salaries for principals and assistant principals may not be charged to the IDEA grant.
Yes	PSYCHOLOGIST: Salaries and benefits	Only the actual time spent supporting special education is allowed.
Yes	SOCIAL WORKERS - SCHOOL	Only the actual time spent supporting special education is allowed.

<b>Allowable</b>	<b>Budget Item</b>	<b>Requirements / Additional Information</b>
	BASED: Salaries and fringe benefits	
Yes	SPEECH THERAPIST: Salary and fringe benefits.	Only the actual time spent supporting special education is allowed.
Yes	SPECIAL EDUCATION SUPPORTS: for students in General Education Summer Programs.	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, then IDEA funds may be used to provide the Special Education Supports needed from this Program. These supports/programs must be consistent their IEP.
Yes	SUBSTITUTE TEACHERS: Salaries and fringe benefits	Substitute teacher costs are allowed for special education teachers
No	SUPERINTENDENTS (DISTRICT ADMINISTRATORS): Salaries and fringe benefits.	The salary and fringe benefits of superintendents cannot be charged to federal grants.
Yes	TEACHERS – REGULAR EDUCATION: Salaries and fringe benefits.	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.
Yes	TEACHERS – SPECIAL EDUCATION: Salaries and fringe benefits.	Special education teachers must be employees of a LEA.
Yes	TECHNOLOGY STAFF: Salaries and fringe benefits for LEA employees	Expenses for programming or maintaining special education and related services databases and applications are allowed and may include coordination or administration of technology services.

#### Code 16 Support Staff Salaries

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

#### Code 40 Purchased Services

<b>Allowable</b>	<b>Budget item</b>	<b>Requirements / Additional Information</b>
No	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.	Funds may not be used to pay attorney's fees
	AUDIT COSTS: Audits required by the Single Audit Act.	The costs of auditing the IDEA required by, and performed are allowable. Other IDEA audit costs are not allowed as direct costs. They are included in the indirect cost rate.
Yes	CHILD FIND ACTIVITIES: Costs associated with screening by individuals not on school staff	
Yes	CONSULTANT SERVICES: Costs associated with contracted services from a consultant	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.
No	CONTRACTED SPECIAL EDUCATION or RELATED SERVICES	LEAs may NOT contract for special education. Teachers must be district employees, not contractors.

<b>Allowable</b>	<b>Budget item</b>	<b>Requirements / Additional Information</b>
Yes	CONTRACTUAL MAINTENANCE OF SPECIAL EDUCATION EQUIPMENT:	If the equipment is used for special education only Examples include assistive technology devices; copying machines, printers, elevators, etc.
Yes	DUE PROCESS HEARINGS: Costs of conducting a due process hearing.	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.
Yes	FOREIGN LANGUAGE AND SIGN LANGUAGE INTERPRETERS FOR IEP MEETINGS: Contracted services	See consultant services
No	FOREIGN LANGUAGE INTERPRETERS FOR STUDENTS WITH DISABILITIES: contracted services	Providing interpreters for students who have limited English proficiency is a responsibility of the LEA and not considered an excess cost of special education.
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.	Job coaches may be provided through contract with an individual, agency, organization, or other entity. See consultant services.
Yes	NURSE: Contracted services	See consultant services- Only to provide related services required by IEPs or performing evaluations allowed.
Yes	OCCUPATIONAL THERAPISTS (OT) and OT ASSISTANTS: Contracted services.	See consultant services
Yes	PSYCHIATRIST AND OTHER PHYSICIANS: Contracted services	See consultant services.
Yes	PSYCHOLOGIST: Contracted services	See consultant services
Yes	SPEECH THERAPIST: Contracted services	See consultant services
Yes	SOCIAL WORKERS: Contracted services	See consultant services
Yes	STUDENT EVALUATIONS: Contracted services.	See consultant services
Yes	TRANSITION – EMPLOYMENT SKILLS: Costs associated with work experiences, job coaches, acquisition of employment skills.	LEAs may contract with agencies to facilitate the acquisition of employment skills for students with disabilities pursuant to Transition Services indicated on students' IEPs.
Yes	TRANSITION – INDEPENDENT LIVING SKILLS: Rental of property used for developing independent living skills.	LEAs may lease property from individuals or agencies for teaching independent living skills required by students' IEPs.
Yes	TECHNOLOGY STAFF: Contracted IT services.	Private contracts for special education database maintenance or programming are allowed.

### Code 45 Supplies and Materials

<b>Allowable</b>	<b>Budget item</b>	<b>Requirements / Additional Information</b>
Yes	ASSISTIVE TECHNOLOGY DEVICES: as detailed on the IEP.	
Yes	CHILD FIND ACTIVITIES: Costs associated with public awareness, notices.	
Yes	COMPUTERS FOR STUDENTS	Related to the unique needs of a specific child with a disability as

<b>Allowable</b>	<b>Budget item</b>	<b>Requirements / Additional Information</b>
		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.
Yes	COMPUTERS FOR STAFF	Computer equipment for special education staff is allowed if the individual works solely in special education
Yes	COMMUNICATION DEVICES FOR STAFF	Communication devices are allowed ONLY for special education activities.
No	COMPUTER NETWORKS: Costs associated with a LEA's computer networks.	
Yes	EQUIPMENT - SECURITY: Cameras and other devices.	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.
Yes	EQUIPMENT - NON-CAPITAL: Equipment to support special education and related services.	Equipment that does not meet the definition of capital equipment may be included in the budget.
Yes	EVALUATIONS: supplies for same	
No	EXTENDED SCHOOL YEAR (ESY): supplies, equipment	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.
Yes	FURNITURE: Desks, tables, chairs, file cabinets.	Only adaptive furniture will be allowed. File cabinets for IEP files are allowable. Examples of such furniture are wheelchair accessible desks and adjustable tables or workstations.
Yes	OFFICE EQUIPMENT: Equipment used by special education staff	Only allowable if the equipment is exclusively used by special education staff.
Yes	SMART BOARDS	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.
Yes	SUPPLIES & MATERIALS	Proposed expenditures for equipment with a unit cost of less than \$5,000 must contain a description, unit 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. Not allowable items include, but are not limited to: furniture, rugs, air conditioners,, etc.

#### Code 46 Travel Expenses

<b>Allowable</b>	<b>Budget item</b>	<b>Requirements / Additional Information</b>
Yes	ATTORNEY'S FEES - PROFESSIONAL DEVELOPMENT / POLICY DEVELOPMENT: Contracted staff training, in-service, or policy development and review.	
No	EXTENDED SCHOOL YEAR (ESY): Transportation.	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.
Yes	NON-EDUCATIONAL EXPENDITURES	Including, but not limited to: dinners, shows, movies, bowling, out-of-state trips, etc. are not a permissible use of IDEA.
Yes	PROFESSIONAL DEVELOPMENT: Costs associated with registration fees, travel, conference expenses, and	Registration fees, travel, and conference expenses associated with special education in-service training of regular education and special education staff are allowed SED. Airfares must be in economy and

<b>Allowable</b>	<b>Budget item</b>	<b>Requirements / Additional Information</b>
	providers.	travel is limited to the continental United States and no travel to resort destinations and not to exceed more than two staff members for a given conference.
Yes	STAFF DEVELOPMENT: Costs associated with registration fees, travel, conference expenses, and providers	Registration fees, travel, and conference expenses associated with special education in-service training of special education staff is allowed. In school-wide staff development activities, IDEA funds may be used for the total cost of professional development in the same proportion as the number of special education and related service personnel receiving professional development is to the total school personnel participating.
Yes	TRAVEL OF STAFF:	Any airfares must be in economy and travel is limited to the continental United States and no travel is allowed to resort destinations and generally should not exceed more than two staff members for a given conference
Yes	TRANSPORTATION COSTS - SPECIAL EDUCATION	Districts receive transportation aid for transportation to and from school. However, other transportation to and from special education services may be considered.

### Code 80 Fringe Benefits

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

### Code 90 Indirect Costs

<b>Allowable</b>	<b>Budget item</b>	<b>Requirements / Additional Information</b>
Yes	INDIRECT COSTS: Costs incurred to benefit more than one program or objective not readily assignable to the programs.	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

<b>Allowable</b>	<b>Budget item</b>	<b>Requirements / Additional Information</b>
Yes	Contractual services such as OT, PT, information reporting done on behalf of the LEA, and other services related to the provision of special education.	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

Allowable	Budget item	Requirements / Additional Information
Yes		Must be necessary for the provision of special education services to students. The LEA may not use funds for non public school remodeling.

Code 20 Equipment

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