



Special Education Allowable Costs

Anthony Mukuna

Special Education Funding & Accountability Coordinator



Supporting Schools and Students to Achieve

SHERRI YBARRA, ED.S., SUPERINTENDENT OF PUBLIC INSTRUCTION

Agenda



- Excess Costs of Special Education
- Allowable Costs for Services
- Allowable Costs for Equipment
- Allowable Costs for School Based Medicaid Services
- Allowable Costs for Other Costs





Excess Costs of Special Education

Idaho State Department of Education



Special Education Funding for Equity



Individuals with Disabilities Education Act (IDEA)



IDEA Part B and Preschool Federal Grants for the excess cost of special education.

- The purpose is to assist states in meeting the costs of providing special education and related services to children with disabilities.
- The grant is for the excess costs related to the education of children with disabilities.
- Excess costs are costs that would not have been incurred if the LEA did not have a special education program.
- Students in the special education program are general education students first, but IDEA is exclusively for the special education portion.

Maintenance of Effort under IDEA



Title 34 CFR §300.203 Maintenance of effort costs are also excess costs of special education.

- Maintenance of effort is special education expenditures excluding federal funds.
- IDEA is a federal law that requires schools to serve the educational needs of eligible students with disabilities.
- Special education costs are paid with federal, state and local funds.
- Excess costs are costs that would not have been incurred if the LEA did not have a special education program.

Legal Authority for Allowability



- Individuals with Disabilities Education Act (IDEA) US Code Title 20 Chapter 33.
- Education Department General Administrative Regulations (EDGAR) 34 CFR Chapter 3.
- Uniform Grant Guidance (UGG) 2 CFR Chapter 2 Part 200 & 3474.
- Idaho Statutes Title 33 Chapter 20 Education of Exceptional Children.
- Idaho Administrative Code IDAPA Rule 08.
- State and LEAs policies and procedures.



Allowable Costs for Services

Idaho State Department of Education



Special Education Staff Salary



- Costs associated with salaries and benefits of Special Education Director, Teacher, Paraprofessional.
- Allowed for IDEA grant and MOE.



Secretarial Staff



- Costs associated with salaries and benefits for special education secretary staff.
- Maybe allowed for IDEA and MOE .
- Only for the actual time spent supporting special education. The work must be documented in accordance with Policies and Procedures as outlined in 2 CFR 200.430(i).

OCCUPATIONAL THERAPISTS (OT) and OT ASSISTANTS



- Costs associated with salaries and benefits for LEA employees or costs for contracted OT services.
- Allowed for IDEA grant and MOE.

Nurse - School Based



- Costs associated with salaries and benefits for LEA employees or costs for contracted nursing services.
- Maybe allowed for IDEA grant and MOE but costs must be IEP-driven or related to the evaluation of a child.
- Not Allowed for day-to-day costs of nursing services provided to all students.

Social Workers - School Based



- Costs associated with salaries and benefits for LEA employees or costs for contracted social workers.
- Maybe allowed for IDEA grant and MOE but costs must be IEP-driven or related to the evaluation of a child.
- Not allowed for day-to-day costs of services provided to all students.

Superintendent/Administrator Salary



- Costs associated with salaries and fringe benefits of superintendent.
- Not allowed for IDEA and MOE.
- It is not an excess cost of special education. LEAs have administrators regardless.

Principals Or Assistant Principals



- Costs associated with salaries and fringe benefits of school principals and assistant principals.
- Not allowed for IDEA and MOE.
- Maybe allowed for IDEA and MOE. If an individual is employed as a part-time principal and also as a part-time special education teacher or provider, the salary and fringe benefits for teaching special education or providing other special education services may be charged to the IDEA grant.

Teachers – General Education



- Costs associated with salaries and fringe benefits of general education teachers.
- Not allowed for IDEA or MOE. Instructional costs of regular education teachers are not excess cost of special education.
- Maybe allowed for IDEA and MOE. Teachers may be paid to attend special education in-service activities and IEP meetings.

Business Manager Salary



- Costs associated with salaries and fringe benefits of business manager
- Not allowed in IDEA and MOE. It is not a direct cost of the program.

Bus Driver



- Costs associated with salaries and fringe benefits of bus drivers
- Maybe allowed for IDEA and MOE. ONLY for the time the driver transports children with disabilities who require special assistance in transportation including children with disabilities attending regular classes



Allowable Costs for Equipment

Idaho State Department of Education



Automatic Door Openers



- Costs associated with the purchase and installation
- Maybe allowed for IDEA and MOE. Only if purchase and installation of automatic door openers is needed to provide access for a child with a disability.

Equipment - Capital



- Costs of equipment to support special education and related services.
- Allowed for IDEA and MOE.
- SDE prior approval is needed. Capital equipment is equipment with a useful life of more than one year that costs \$5,000 or more per unit.

Equipment - Noncapital



- Costs of equipment to support special education and related services.
- Allowed for IDEA and MOE.
- No prior approval needed for special education equipment not meeting the definition of capital equipment.

Computers For Students



- Costs of the acquisition of computers for students.
- Not allowed for IDEA and MOE. Acquisition of computers are NOT an excess cost, and therefore not allowed if the LEA has decided to equip classrooms in a school and simply charges the IDEA grant a prorated amount based upon the number of children with disabilities in the school.
- Maybe allowed for IDEA and MOE. Computer purchase must be related to a specific need for the education of students with disabilities.

Bus Purchase, Lease Or Rental



- Costs of the vehicle purchase or lease, insurance, repair, and maintenance.
- Maybe allowed for IDEA and MOE. Only for vehicle to transport children with disabilities who require special assistance in transportation.

Remodeling Or Construction



- Costs associated with remodeling due to the unique needs of a student or students with a disability.
- Maybe allowed for IDEA or MOE with SDE prior approval. Remodeling costs must be excess costs of special education and meet the needs of one or more children with disabilities.
- Never allowed for IDEA or MOE for the general purpose of bringing facilities into compliance with Section 504 and ADA requirements.

Playground Equipment



- Costs associated with accessible playground equipment.
- Maybe allowed for IDEA or MOE. The additional costs of making a playground accessible to children with disabilities are allowed with SDE prior approval. The equipment may be used in a regular education setting, even if one or more nondisabled children benefit.



Allowable Costs for Medicaid School-Based Services

Idaho State Department of Education



Medicaid Billable Expenses



- Costs of reimbursable Medicaid billable expenses
- Never allowed for IDEA or MOE
- The costs are already paid with other federal funds so they cannot be charged to IDEA or MOE.

Medicaid State Match



- Costs of state/local share of Medicaid billable expenses
- Not allowed for IDEA. State match charged to IDEA is no longer a state match.
- Allowed for MOE. Per OSEP MEMO 15-10, LEAs must include state and local funds spent for the education of children with disabilities regardless of whether it uses those same funds to comply with other matching requirements i.e. Medicaid state match.

Medicaid Administration Fee



- Costs for claiming Medicaid funds including third-party administrators.
- Not allowed for IDEA or MOE. It is not a direct cost of the program.



Allowable Costs for Other Costs

Idaho State Department of Education



Child-find Activities



- Costs associated with public awareness, notices, screening.
- Allowed in IDEA and MOE. Child find activities are allowed for identification of children with disabilities.

Advertising Cost



- Costs associated with advertising in media, newspapers, radio, and television, direct mail, exhibits, electronic or computer transmittals.
- Maybe allowed for IDEA and MOE. Recruitment of personnel, procurement of goods and services, and other specific purposes necessary to meet the requirements of the IDEA grant.

Legal Expenses



- Costs of 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.
- Not allowed for IDEA or MOE.

Purchase of Meals



- Costs for the purchase of meals.
- Not allowed for IDEA or MOE. Meals purchased for staff meetings or sponsored training/conference/events.
- Maybe allowed for IDEA and MOE if purchase is related to student special education activities in accordance to an IEP.

Indirect Costs



- Costs incurred to benefit more than one program or objective not readily assignable to the programs.
- Allowed for IDEA only for LEAs with indirect cost rate negotiated with the Division of School Finance.
- Never allowed for MOE.

Special Education Funding Contact Information



Dr. Charlie Silva

Special Education Director

csilva@sde.idaho.gov

Phone: (208) 332-6806



Anthony Mukuna

Funding and Accountability Coordinator

amukuna@sde.idaho.gov

Phone: (208)332-6916

Grace Dehner

Contracts & Fiscal Specialist

gdehner@sde.idaho.gov

Phone: (208) 332-6910

Website: <http://www.sde.idaho.gov/sped/>

Reach Out...
We're here to help!



Questions



Anthony Mukuna | Special Education Funding and Accountability Coordinator

Idaho State Department of Education

650 W State Street, Boise, ID 83702

208 332 6916

ammukuna@sde.idaho.gov

www.sde.idaho.gov



Supporting Schools and Students to Achieve

SHERRI YBARRA, ED.S., SUPERINTENDENT OF PUBLIC INSTRUCTION