

# Kentucky Department of Education

## Division of Exceptional Children Services

### USE OF Individuals with Disabilities Education Act Funds (IDEA)

---

Funds available under Part B of the Individuals with Disabilities Education Act (IDEA-B) are used to pay the excess costs of providing special education and related services to children with disabilities. In general, IDEA-B funds may be used to pay for:

- Personnel employed by the district who have responsibilities that are specific to program for children disabilities. Salaries paid from IDEA-B funds must follow the salary schedule of the district. When an employee works with other programs not related to children with disabilities, then IDEA-B funds may pay only the pro-rated portion of the employee's salary equal to the amount of time devoted to the special education program.
- Contract services when the service is specific to programs involving children with disabilities. Contract services paid with IDEA-B funds may only be made with service providers who are qualified to provide the specific service. Qualified means that the service provider has the appropriate State required certification, licensure or other endorsements as may be necessary to perform the service. Contract services paid with IDEA-B funds must meet the same conditions and criteria as contract services paid from other fund sources. All contracts are written, signed, dated and specify the service and amount to be paid.
- Supplies and materials needed to implement IEPs, or administer and operate programs for children with disabilities.
- Equipment needed to implement IEPs, or administer and operate programs for children with disabilities. Equipment costing more than \$5,000 requires approval prior to purchase.

IDEA-B funds may not be used to:

- Supplant (replace) State, local and other Federal funds. These funds are intended to supplement (add to) these funds.
- Pay for an activity or service for a child with a disability that the child is otherwise entitled to as a student in the district. For example, IDEA-B funds may not pay for the services of a guidance counselor for a child with a disability if the services are normally provided to all students in the district. However, if the guidance counselor is providing a service that is specific to the special education program, such as full and individual evaluation for possible identification of a disability, then that service is considered an excess cost of providing special education and may be paid with IDEA-B funds.
- Pay for the prorated portion of costs for children with disabilities who participate in programs and activities provided to all students in a school or district. For example, if a school is providing the *Read 180* reading program to all students in the school, IDEA-B funds may not be used to pay the pro-rated portion of costs for children with disabilities who participate in

**Use of Individuals with Disabilities Education Act (IDEA) Funds**  
the program. However, specialized materials or equipment needed for a child with a disability to participate in such a program may be paid with IDEA-B funds.

### *Allowable Costs*

The following activities may be supported with IDEA-B funds (not an all-inclusive list):

#### Child Identification, Location and Evaluation Activities for Children Ages 0-21

- Media and publicity materials to conduct annual awareness campaigns of local child identification efforts (Child Find/Child Quest)
- Public information pamphlets or brochures explaining a districts special programs and services
- Data collection and maintenance of records in the identification, evaluation and placement process
- Materials and software needed for data collection and maintenance
- Personnel to coordinate, develop and distribute needs assessment; assist in preschool and school age screening and planning (funds may not be used to pay the cost of required screening for the general school population); direct efforts to identify out-of-school and in-school children in need of services; and data collection and maintenance
- Expanded screening activities for targeted children in order to identify potential special learning problems but not for mandated, required or recommended screening usually conducted with all or most children

#### Procedural Safeguards

- Due process hearings but not attorney fees or imposed fines
- Materials on the rights and protections extended to parents and children under the IDEA and the Family Educational Rights and Privacy Act (FERPA)
- On-site consultation on needs assessment of district, due process and confidentiality procedures including forms and record keeping
- Annual public notices regarding confidentiality
- Publishing the district's policy and procedures manual related to the education of children with disabilities
- Personnel to develop or revise policy and procedures manual
- Interpretation for hearing impaired parents or translation for non-English speaking parents
- Translation of district parental consent forms into languages other than English or into Braille for blind parents

#### Child Evaluation

- Evaluation personnel not otherwise provided by state, local, or other federal funds
- Translation of tests to native language of child
- Test administration in the mode of communication of a child
- Conducting assessments including release time to prepare reports and attend meetings
- Contractual services with other qualified public or private agencies or individuals
- Evaluation instruments and/or equipment not ordinarily available or used for all students

## Use of Individuals with Disabilities Education Act (IDEA) Funds

- Diagnosis and evaluation related to ARC requirements for identification (e.g., medical, neurological, or unusual psychological evaluations)

### IEP Development and Implementation

- Consultation or coordination regarding development of IEPs (e.g., physical therapist to assist in development of IEP for a child with physical disabilities)
- Payments to personnel for extra duty after school hours or during the summer for ARC/IEP meetings
- Substitute teachers to release teachers all or part of a school day for ARC/IEP meetings
- Classroom aides (paraprofessionals) to assist teachers in implementation of IEPs
- Teaching supplies and materials unique to a child with a disability and not ordinarily available to all students
- Supplies and materials needed to implement IEPs
- Individually required special equipment (to remain school district property) which permits school attendance by children with disabilities (e.g., wheelchair, portable toilet, temporary ramp)
- Education equipment (e.g., Braille machines, amplification equipment, non-oral communication devices, primary typewriters, computers)
- Adaptation or modification of equipment or hardware required for children to receive a free appropriate public education (FAPE), such as modifying a computer keyboard for a child with physical disabilities
- Speech, hearing or vision therapy, or mobility training not otherwise available using state, local or other federal funds and not specifically medically related
- Instruction for children with hearing impairments, their parents and teachers in alternate modes of communication
- Adapted or modified driver education
- Bus aides to accompany drivers on district vehicles transporting children with severe disabilities
- Daily transportation of children with disabilities in unique situations where state and local transportation funds are not adequate
- Training for district personnel responsible for transporting children with disabilities
- Modifications of new or existing vehicles used to transport children with disabilities (e.g., lifts, safety devices, restraints)
- Services to physical/occupational therapy evaluations and prescriptions but not solely for medical purposes

### Program Services

- Contracting with other public and/or private agencies for special education services described on IEPs
- On-site consultation to assist districts with needs assessment and planning to ensure FAPE and establish full educational opportunity goal services
- On-site consultation to develop research projects related to special education which are relevant to the district
- Third-party evaluation of specific aspects of special programs or services
- Supervision of district arranged work placements

## Use of Individuals with Disabilities Education Act (IDEA) Funds

- Materials and equipment for management and administration of programs and services

### Parental Involvement

- Parent related costs in ARC process (e.g., copying IEP)
- Duplicating student records to insure parent access
- Handouts to assist parents
- Provision of interpreters and translation of materials
- Parent training activities related to education of children with disabilities
- Formation and operation of district special education advisory council and parent groups at either building or district level
- Awareness materials regarding parental involvement

### Comprehensive System of Personnel Development (CSPD)

- Assessment of personnel needed to provide special education and related services
- Needs assessment for personnel in regular and special education to design continuing education programs
- Payment to personnel providing continuing education activities
- Incentives, such as release time, reimbursement of staff expenses for training activities but not if staff are receiving credit to meet state requirements for professional development
- Establishing innovative programs and practices targeted on identified local needs (e.g., start up costs to implement learning strategies training or community based education programs)
- Adopting promising educational practices in special education derived from educational research, demonstration and other such projects (e.g., adapted learning environment model)
- Disseminating information to district staff related to promising educational practices from educational research, demonstration and other such projects and program requirements

## Use of Individuals with Disabilities Education Act (IDEA) Funds *Disallowed Costs*

The following costs may NOT be paid with IDEA-B funds:

- Attorney fees
- Bad debts (any losses arising from un collectible accounts and other claims, and related costs)
- Contingencies (contributions to a contingency reserve or any similar provision for unforeseen events)
- Contributions and donations
- Day care
- Entertainment (costs of amusement, social activities and related incidental costs, such as meals, beverages, lodgings, rentals, transportation and gratuities)
- Fines, penalties, damages and other settlements (costs resulting from violations of, or failure to comply with, Federal, State, and local laws and regulations or penalties incurred for delays in payments)
- Fund raising and investment management costs
- General government expenses (salaries and expenses of the Governor's office or State legislatures, tribal councils or similar local governmental bodies; cost of the judiciary branch and prosecutorial activities)
- Interest and other financial costs (interest on borrowing, bond discounts, cost of financing and refinancing operations, and legal and professional fees paid in connection therewith)
- Lobbying (activities associated with obtaining grants, contracts, cooperative agreements or loans)
- Memberships in civic, community, and social organizations, or organizations substantially engaged in lobbying activities
- Preservice (training received by an individual in a full time program which leads to a degree)
- Real property
- Religion:
  - Religious worship, instruction or proselytization
  - Equipment or supplies used for religious worship, instruction or proselytization
  - Construction, remodeling, repair, operation, or maintenance of any facility or part of a facility to be used for religious worship, instruction or proselytization
  - An activity of a school or department of divinity, i.e., any institution or component of an institution whose program is specifically for the education of students to prepare them to enter into a religious vocation, or prepare them to teach theological subjects
- Under-recovery of costs under grant agreements (any excess of costs over the Federal contribution under one grant agreement is disallowed under other grant agreements)

## Use of Individuals with Disabilities Education Act (IDEA) Funds *Obligations*

Obligations are the amounts of purchase orders, contracts and subgrants awarded, services received, and similar transactions for which the district is required to make payment. An obligation is an intent to pay an actual cost. It is not an estimated cost.

All obligations are made by the end of the grant period. Outstanding obligations are those invoices, bills, contracts, etc., which have not been paid. Obligations are paid within 90 calendar days after the last day funds are eligible for obligation. No obligations are allowed in obligations in effect at the end of a grant period.

The expenditure report which covers the end of the grant period where there are outstanding obligations should reflect those obligations as encumbrances, or documentation must be submitted with the report that verifies the obligations and that they occurred prior to the end of the grant period.

The following table shows when obligations are made:

If the obligation is for:	The obligation is made:
Acquisition of personal property (e.g., purchase of equipment such as computers, special desks or assistive devices)	On the date the district makes a binding written commitment to acquire the property (e.g., a purchase order is transmitted to the supplier)
Personal services by an employee (e.g., evaluations, provision of direct services, or in-service training)	When the services are performed (e.g., date the evaluation is conducted, date the service is provided, date in-service is conducted)
Personal services by a contractor who is not an employee of the district (e.g., contracted transportation, contracted speech/language services, contracted OT/PT)	On the date on which the district makes a binding written commitment to obtain the services (e.g., date when a formal contract is signed between the district and a hospital to provide OT/PT services for a given number of children for a given number of hours/sessions at an established cost per hour/session)
Performance of work other than personal services (e.g., maintenance of equipment)	On the date when the recipient makes a binding written commitment to obtain the work.
Public utility services (e.g., electricity, gas, water, telephone)	When the district receives the services
Travel (e.g., meals, lodging, air fare, mileage)	When the travel is taken
Rental of real or personal property (e.g., rental of instructional equipment such as visualteks, audiometers, etc.)	When the district uses the property (e.g., the dates when the audiometer is used to test hearing)
A pre-agreement cost that is properly approved by the district prior to the effective date of the grant or contract (e.g., audits)	On the first day of the grant period