



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

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To: Superintendents of Public Schools
Public School Directors of Special Education
Superintendents of Special Act School Districts

From: Todd Harrigan

Subject: Submission of the 2025-26 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, 2025. The [2025-26 IDEA Grant Application Forms](#) are available online along with the [budget 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 IDEA Grants Office at **(518) 486-4662** or email at IDEA@nysed.gov

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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, 2025– June 30, 2026**

An original signed Application and three original signed FS-10 Budgets are due by July 1, 2025.

New York State Education Department (NYSED) will continue to accept application/budget submissions after the due date.

Please note: An applicant may not obligate funds for a proposed federal grant until the Application and Budget (FS-10) have been received by the 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).
- ☐ **Updated GEPA Form Required for General Education Provision Act Section 427**
- ☐ **Section I. - Maintenance of Effort (MOE).**
- ☐ **Section II. - LEA Certification for the Payment of Funding to Approved Special Education Providers (ASEPs)** – Please select **ONE** option.
- ☐ **Section III. – Comprehensive Coordinated Early Intervening Services (CCEIS) and Voluntary Coordinated Early Intervening Services (CEIS) Calculation Worksheet.**

This is necessary if the LEA is required to reserve 15% for Mandatory CCEIS or has opted to use up to 15 percent of funds for CEIS (Optional CEIS). Please note that the items and costs represented on these worksheets must be reconcilable to their corresponding grants. Additional technical assistance regarding CCEIS and CEIS can be found in the [IDEA Grant Application Guidance](#)

- ☐ **Section IV. – Parentally Placed Students with Disabilities Calculation Worksheet.**

This is necessary if the LEA 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/or secondary schools in their district. Please note that the items and costs represented on the Parentally Placed Worksheets must be reconcilable to their corresponding grants. Additional technical assistance regarding Parentally Placed can be found in the [IDEA Grant Application Guidance](#)

- ☐ **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: <http://www.oms.nysed.gov/cafe/forms/>

The FS-10 budget forms must include the following:

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

Guidance to Complete the General Education Provision Act (GEPA) Section 427 Form

The United States Department of Education (USDE) has updated the GEPA Section 427 Form. As part of New York State Education Department's (NYSED) requirement to properly administer the Individuals with Disabilities Education Act (IDEA) grant, each local educational agency (LEA) must submit a GEPA Section 427 form as part of their application submission.

NYSED will not approve any LEA IDEA grant application without a completed GEPA 427 form.

Form Overview

EQUITY FOR STUDENTS, EDUCATORS, AND OTHER PROGRAM BENEFICIARIES, used by grantees seeking Federal assistance under USDE grant programs to address the GEPA Section 427 ([20 U.S.C. 1228a](#)) requirements effective April 3, 2023.

GEPA Section 427 requires that grantees, based on the design of their proposed grant project, the participants, the community the project proposes to serve, and local circumstances, determine the extent to which identified barriers prevent equitable access to or participation in their federal grant projects.

Form Instructions

- Grantees may identify any barriers that may impede equitable access and participation in the proposed IDEA project or activity, including, but not limited to, barriers based on economic disadvantage, gender, race, ethnicity, color, national origin, disability, age, language, migrant status, rural status, homeless status or housing insecurity, pregnancy, parenting, or caregiving status, and sexual orientation.
- Grantees are not required to have mission statements or policies that align with equity in order to complete the GEPA Sect 427 form.
- Grantees that have already undertaken steps to address barriers must still provide an explanation and/or description of the steps already taken in each text box, as appropriate, to satisfy the GEPA Section 427 requirement.
- Grantees that believe no barriers exist must still provide an explanation and/or description to each question to validate that perception, as appropriate, to satisfy the GEPA Section 427 requirement.

NYSED GEPA 427 Form

NYSED was required to complete the updated GEPA 427 Form as part of New York's Annual State Application under Part B of IDEA, which was submitted to USDE. A copy of NYSED's completed [IDEA Part B Application - GEPA 427 Form is posted for reference.](#)

Form Training from USDE

Grantees may learn more about GEPA Section 427 and the form updates by participating in a 30-minute computer-based training titled, *Ensuring Equitable Opportunities Under the GEPA Section 427*, at [Grants Training and Management Resources Online Grants Training Courses](#).

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.

Eligibility Standard to Meet MOE Eligibility (Budget)

To establish its eligibility to receive an IDEA grant award for fiscal year 2025-26, and subsequent years, the LEA must budget, for the education of students with disabilities, at least the same total or per capita amount from either of the following sources as the LEA spent for that purpose from the same source for the most recent prior year for which information is available:

- (i) Local funds only.
- (ii) The combination of State and local funds.

This results in four possible ways an LEA may demonstrate MOE:

1. At least the same total combined amount of state and local funds is budgeted as the LEA expended on the education of students with disabilities the previous fiscal year.
2. At least the same total amount of local funds only is budgeted as the LEA expended on the education students with disabilities the previous fiscal year.

3. At least the same student per capita amount from state and local funds is budgeted as the LEA expended on the education students with disabilities the previous fiscal year.

4. At least the same student per capita amount from local funds only is budgeted as the LEA expended on the education students with disabilities the previous fiscal year.

The LEA needs to only meet one of the four tests to ensure eligibility.

Compliance with IDEA, Part B MOE Requirement (Expenditures)

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.

Please Note: A student returning to the district from a BOCES setting is not an allowable exception

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.

Per [34 CFR 300.205\(c\)](#), 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 a fiscal year in which it is identified. This determination only applies to the Adjustment to Maintenance of Effort which is located at the bottom of each TAB named Exc & Adj but does not apply to Exception (a) – (d) per [34 CFR 300.204](#).

To determine if your LEA is identified as Needs Assistance, Needs Intervention or Needs Substantial Intervention please visit [New York State IDEA Determination](#)

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 because both provisions are 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. 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.
- 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.**

For further guidance please visit our website [IDEA Grant Guidance](#) under the Maintenance of Effort (MOE) Exceptions and Adjustment Guidance section.

LEAs must submit their LEA MOE Calculator to meet the 2025-26 Eligibility Standard.

NEW Calculator Version 2.0 ----Starting with the 2025-26 Eligibility Standard, LEAs must use Version 2.0 of the Calculator. NYSED has done the data conversion for LEAs and will send each LEA its 2.0 Version Calculator to complete the 2025-26 Eligibility Standard.

LEAs **MUST NOT** submit their LEA MOE Calculator for 2025-26 Eligibility Standard until their previous years Calculator requirements have been approved. The reason for this requirement is that the determination if a LEA meets the 2025-26 Eligibility Standard is based on their previous years Calculator requirements.

If an LEA needs their most recent approved LEA MOE Calculator, please email this request to idea@nysed.gov

LEAs are notified by e-mail once their LEA MOE Calculator submission is approved.

To complete the LEA MOE Calculator for the **2025-26 Eligibility Standard** please complete/review the following TABS.

- 1) **TAB 4. Multi-Year MOE Summary** – Cell C5 is a drop-down box. Please make sure to select Eligibility.
- 2) **TAB 8. 25-26 Amounts** - Please make sure to complete the information for Eligibility.
 - Cell B1 -LEA inputs their Projected Child Count. This is the number of students with disabilities your LEA plans to provide special education and relates services according to an IEP or service plan in place.
 - Cells A5-E5 thru A29-E29 is where a LEA includes a description and a budgeted amount for the 2025-26 period.

Important Guidance: For LEA's that need assistance to complete the budgeted information please contact Questar III BOCES – State Aid and Financial Planning. Questar III has an Excel worksheet and guidance information that will help LEAs complete the budgeted information.

To contact Questar III please click link below:

<https://www.questar.org/services/financial/state-aid-financial-planning/contact-us/>

Information that MAY be Completed

- 1) **TAB 9. 25-26 Exc & Adj.** - If a LEA has any allowable Exception(s) and/or Adjustment please complete the information as applicable. Please note the Eligibility Standard is in Columns A-F. Do not complete any information for the Compliance Standard located in columns H-M.

Please Note: For planning purposes its highly encouraged that LEAs include all Exceptions known at the time this requirement is completed. Exceptions that are included in the Eligibility section would be moved to the Compliance section for the same school year if information is still accurate.

After you have completed all the information for your LEA, please review tabs **TAB 10. 25-26 Summary** and **TAB 4. Multi-Year MOE Summary** to make sure your LEA has met MOE.

NYSED strongly recommends that an LEA completes all the information for each four methods to meet MOE, but a LEA only needs to meet MOE for one method to comply with the requirement.

Once completed, please submit your LEA MOE Calculator to idea@nysed.gov. In the subject line please write **2025-26 MOE Eligibility** and your “LEA NAME”.

For guidance on the LEA MOE Calculator and other MOE Guidance, please visit [IDEA Grant Guidance](#) and the [Electronic Code of Federal Regulations](#)

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 (commonly known as BEDS Day).

Funding: A 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. [Section 4410-B](#)

Minimum amounts per student: To assist LEAs in determining the appropriate amounts due to ASEPs under NYS Education Law §4410-b, please review the [minimum per student amounts](#). 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**. For additional information, please visit the [Federal Allocations for Special Education](#).

Certification: As a condition for receipt of 2025-26 IDEA, Part B funds, the chief school/administrative officer of an LEA must indicate whether the LEA proposes to provide its required allotment 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 8 (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.

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. 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. – Using IDEA funds for Coordinated Early Intervening Services (CEIS and CCEIS)

Due to the high number of revisions needed before approval of the CCEIS worksheets there is a separate document included in the IDEA application release named Section III- CCEIS worksheet. It contains the same information as Section III of the application but it's a stand-alone document that will allow school districts that must complete the CCEIS requirement to submit a Word document for their submission. This will eliminate having multiple PDF documents and make it easier for revisions (if needed) to be made to the worksheet. This worksheet can be submitted to idea@nysed.gov . In the subject line please write "CCEIS Worksheet and "Your LEA Name".

Coordinated Early Intervening Services falls into two categories.

1. CEIS - Voluntary Coordinated Early Intervening Services is the regulation under which LEAs can choose to use a portion of their IDEA Part B funds for a defined group of at-risk students who are not currently identified as needing special education or related services.
2. CCEIS - Comprehensive Coordinated Early Intervening Services is the regulation under which LEAs identified as having significant disproportionality are mandated to use a portion of their IDEA Part B funds.

Please see the below chart for a comparison of Mandatory Comprehensive Coordinated Early Intervening Services (CCEIS) and Voluntary Comprehensive Coordinated Early Intervening Services (CEIS) released by the IDEA Data Center including permitted activities and reporting requirements.

Element	Coordinated Early Intervening Services	Comprehensive Coordinated Early Intervening Services
Abbreviations	CEIS	CCEIS
Regulations	34 CFR 300.226	34 CFR 300.646
Type	Voluntary – LEAs can choose to use a portion of their IDEA Part B funds for services to a defined group of at-risk students	Mandatory – LEAs identified as having significant disproportionality in identification, placement, and/or disciplinary removals must use IDEA Part B funds for CCEIS
Grade level/ ages served	Kindergarten through grade 12	Age 3 through grade 12

Groups served	Only children who are not currently identified as needing special education or related services	Children who are not currently identified as needing special education or related services but who need additional academic and behavioral support to succeed in a general education environment. Children currently identified as needing special education or related services (funds can be used primarily, but not exclusively, for this group)
Funds	Up to 15 percent of IDEA Part B funds (611 and 619)	Exactly 15 percent of Part B funds (611 and 619)

Permitted Activities	Professional development for teachers and other school staff to enable such personnel to deliver scientifically based academic and behavioral interventions, including scientifically based literacy instruction and, where appropriate, instruction on the use of adaptive and instructional software. Educational and behavioral evaluations, services, and supports, including scientifically based literacy instruction	Professional development and educational and behavioral evaluations, services, and supports. The activities must address factors and policy, practice, or procedure contributing to significant disproportionality
Reporting requirements	An LEA is required to report to the state and the state is required to report to the U.S. Department of Education the following: <input type="checkbox"/> The number of children served under this section who received early intervening services; and <input type="checkbox"/> The number of children served under this section who received early intervening services and subsequently received special education and related services under Part B of IDEA during the preceding 2-year period	An LEA is required to publicly report on the revisions of policies, practices, and procedures. Additional reporting requirements to be determined by OSED in the future.

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.**

Any LEA that utilizes funds for CCEIS or CEIS, whether they are mandated via identification of disproportionality, or choose to do so voluntarily, are required to submit a **separate CCEIS (Mandatory) or CEIS (Voluntary) Calculation Worksheet** (Pages 9-13 of the Application) for **both sections 611 and 619**, where relevant.

CEIS expenses may be budgeted section 611, in whole, if the amount allocated is equivalent to the combined 15 percent re-direct of both sections 611 and 619

Items listed on the CCEIS or CEIS Calculation Worksheet for both 611 and 619 grants must be clearly marked as CCEIS or CEIS expenditures on the LEAs FS-10 budget submissions.

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 CCEIS or CEIS can be found here:

[IDEA Grant Application Guidance](#)

CCEIS Amendment

All changes to your approved CCEIS worksheet and budget require the completion and approval of the CCEIS Amendment Worksheet. The form including instruction can be found in at [IDEA Grant Application Guidance](#)

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 [34 CFR 300.133\(a\)\(2\)](#). **Total must be paid under the IDEA 619 grant.**

Please Note: The child count determines the number of students to include for the proportionate share calculation submitted with the subsequent year IDEA grant applications. The child count number is then used to calculate the amount the LEA must spend in the subsequent fiscal year from its IDEA grant on services for eligible parentally-placed private school students and students who are home-schooled.

Please visit the [Federal Guidance](#) on the expenditure of federal funds.

- 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. [34 CFR 300.133](#)
- An LEA may not use funds available under section 611 or section 619 of IDEA, Part B for classes that are organized separately based on 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. [34 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. [34 CFR 300.141](#); 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. [34 CFR 300.141](#)
- 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 [34 CFR 300.142](#)

- No funds under IDEA, Part B may be used for repairs, minor remodeling, or construction of nonpublic school facilities. [34 CFR 300.144](#)

Any LEA that is required to utilize a portion of their IDEA funds for Parentally Placed are required to submit a **separate Parentally Placed Calculation Worksheet** (Page 14 of the Application) for **both sections 611 and 619**, where relevant.

To view the LEA's federal proportionate share of section 611 and/or section 619 funds the LEA received for the 2025-26 school year, please visit the [Federal Allocation for Special Education](#).

Section V. - Charter Schools

IDEA makes clear that its requirements for provision of free appropriate public education to children with disabilities apply to children attending public charter schools. See [34 CFR 300.209](#). The law distinguishes three types of public charter schools: 1. charter schools that are LEAs themselves, 2. charter schools that are public schools of the LEA, and 3. charter schools that are neither LEAs nor part of an LEA.

For purposes of IDEA, in New York State the school district of residence serves as the LEA, with charter schools treated as schools of the school district.

34 CFR 300.209(b) Charter schools that are public schools of the LEA.

- (1) In carrying out Part B of the Act and these regulations with respect to charter schools that are public schools of the LEA, the LEA must—
 - (i) Serve children with disabilities attending those charter schools in the same manner as the LEA serves children with disabilities in its other schools, including providing supplementary and related services on site at the charter school to the same extent to which the LEA has a policy or practice of providing such services on the site to its other public schools; and
 - (ii) Provide funds under Part B of the Act to those charter schools—
 - (A) On the same basis as the LEA provides funds to the LEA's other public schools, including proportional distribution based on relative enrollment of children with disabilities; and
 - (B) At the same time as the LEA distributes other Federal funds to the LEA's other public schools, consistent with the State's charter school law.
- (2) If the public charter school is a school of an LEA that receives funding under [§ 300.705](#) and includes other public schools—
 - (i) The LEA is responsible for ensuring that the requirements of this part are met, unless State law assigns that responsibility to some other entity; and
 - (ii) The LEA must meet the requirements of [paragraph \(b\)\(1\)](#) of this section.

Relevant information in NYS of the fiscal responsibilities of a Charter School and the LEA for Students with Disabilities

Charter Schools are required to adhere to the provisions of the New York Charters Schools Act of 1998 in Part 119. The following link provides guidance on the financing of charter schools [Charter School Regulations 119.1](#).

New York Consolidated Laws, Education Law - EDN § 2856. Financing of charter schools <https://www.nysenate.gov/legislation/laws/EDN/2856>

Please see link below about the connection between Charter School and Special Education [NYSED - Charter Schools and Special Education](#)

Section 4410B – Use of certain Federal Funds [Section 4410-B](#). See paragraph 4.

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.

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).

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 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 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.
 - 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.**
- Please visit the [Federal Allocations for Special Education](#) for information on ASEPs, Article 81 and Parentally-Placed Funding.

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** more than \$1,000 require a clear description of the item(s) to be purchased (e.g., a piece of software at \$4,000 is not an enough 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.

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 state/local district funds in part or instead.

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; Please visit the [US General Services Administration](#) for federal mileage rate.

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 because 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 2023-24 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 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 more than \$25,000.
- Please note that the Indirect Cost subtotal entered 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.

- 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 \$10,000 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 \$10,000 would not fall under this code, since the per unit cost would be \$1,000 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 2025-26 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 2025-26 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 apply 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 2025-26 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 2025-26 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 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 BEDS Day. 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 state/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 2025-26

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 BEDS Day 2024.

Please visit the NYSED website for the following:

- [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; 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, state, 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 2025-26 IDEA, Part B Flow-Through Funds for ASEPs

Pursuant to federal and State statutes, the initial budgets for the 2025-26 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. Please visit the [Federal Allocations for Special Education](#) for the per student funding amounts to ASEPs; 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. For additional information on the FS-25,

and the Final Expenditure for a Federal or State Project form (FS-10-F), please visit the [NYSED Grants Finance](#) website.

Eligible Funding for ASEPs

ASEPs may receive funding via the LEA's State, Local or Federal 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 BEDS Day 2024 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 BEDS Day 2024, 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 BEDS Day 2024, 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).

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. 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 Federal 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. **Please note:** LEAs must now pay one-third of their calculated 2025-26 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

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.

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 2025-26 school year, it must reserve and expend 15 percent of the district's 2025-26 IDEA, solely for the provision of CCEIS. However, for 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 CCEIS 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 CCEIS 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.

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 should 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 should 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 way the ASEP spent the funds it received from the LEA.

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

³ To find the total amount of federal proportionate share of 2019-20 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.

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 on the [Special Education Budget and Finance webpage](#). This site will contain links to the other sites that contain information regarding IDEA, Part B.

Each LEA's allocation for 2025-26 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 **2025-26**. 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 for 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.

Information pertaining to LEAs which are designated to receive a 2025-26 IDEA Article 81 School Allotment will be posted under Federal Allocations by scrolling down to Article 81 School Allotment and clicking on 2025-26. 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]	

IDEA – Allowable Costs

For a cost to be an allowable expense under the federal Individuals with Disabilities (IDEA) Part B entitlement grants, it must be an excess cost of providing special education. Only allowed costs may be charged to the special education entitlement grants.

For a cost to be allowed, it must be necessary and reasonable for proper and efficient performance and administration of the IDEA grant. A cost is reasonable if it does not exceed what a district would normally incur in the absence of federal funds. Additional guidance about standards for determining costs for federal grants is available from the federal Office of Management and Budget (OMB) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards ([2 CFR Part 200](#)).

Salary and benefits of any individual charged to a federal grant, including IDEA, must be supported by time and effort documentation that accurately reflects the work performed and supports the amounts claimed against the grant. “Standards for Documentation of Personnel Expenses” area established by the OMB ([2 CFR § 200.403\(i\)](#)).




The following chart lists budget items for the IDEA entitlement grants. The list is not exhaustive and includes mostly those items that have surfaced over time and that have prompted additional discussion or guidance.







Symbol Key












 - Allowable














 - Allowable, but only
under certain circumstances











 - Not Allowable









Allowable?	Budget Item	Special Requirements or Additional Information
	ADAPTIVE EDUCATION – Physical Education, Music or Art: Salary and benefits of staff employed by an LEA.	Salary and benefits of a physical education, music, or art teachers are an allowable expense as related to services described on a student’s IEP.
	ADVERTISING: Costs associated with advertising in media such as newspapers, radio, television, direct mail, or electronic.	Allowed for IDEA-related personnel recruitment, procurement of goods and services, publishing notice of destruction of special education records, publishing notice of child find, and other specific purposes necessary to meet the requirements of the IDEA grant.
	AIDES: Salary and benefits of staff employed by an LEA as well	Aides must work under the supervision of an appropriate licensed special education teacher and perform duties consistent










Allowable?	Budget Item	Special Requirements or Additional Information
	as private vendor contracted staff.	with the role of an aide, while not assuming the role of a teacher.
	ALTERNATIVE SCHOOLS or ALTERNATIVE EDUCATION PROGRAMS: Alternative of adaptive school structures and teaching techniques.	Alternative schools or education programs are generally regular education schools or programs for students at risk of school failure. Therefore, the costs associated with them are not allowed. However, the costs of special education services for students participating in such programs are allowable costs. IDEA funding may only be used for the special education related costs of education.
	APPLICATIONS (APPS): Costs associated with digital applications for devices such as tablets.	Digital applications for devices such as tablets that provide supplemental support to students with disabilities may be funded with IDEA.
	ASSISTIVE TECHNOLOGY (AT) – DEVICES: Any item, piece of equipment, of product system (software) used to increase, maintain, or improve the functional capabilities for a student with disabilities.	Assistive technology should be listed on a student's IEP.
	ASSISTIVE TECHNOLOGY (AT) – SERVICES: Services, including any service that directly assists a student with an IEP in the selection, acquisition, or use of an assistive technology device.	Assistive technology services include <ol style="list-style-type: none"> 1. evaluation of a student's needs, including functional assessment of the student in the student's customary environment; 2. purchasing, leasing, or otherwise providing for the acquisition of AT devices for the student; 3. selecting, designing, fitting, customizing, adapting, applying, maintaining, repairing, or replacing AT devices; 4. coordinating and using other therapies, interventions, or services with AT devices, such as those associated with existing education and rehabilitation plans and programs; 5. training or technical assistance for the student, or when appropriate, the family of the student; and/or 6. training or technical assistance for education professionals.
	ATTORNEY'S FEES – PARTY TO AN ACTION: Attorney fees for IDEA state complaints, due process hearings, representation at IEP Team meetings, facilitated IEP meetings, mediation sessions, or any student-specific consultation.	Legal fees for IDEA state complaints, due process hearings, representation at IEP Team meetings, facilitated IEP meetings, mediation sessions, or any student-specific consultation are not allowed. This includes legal fees for depositions, expert witnesses, settlements, or other related costs. IDEA funds may not be used to pay attorney fees related to disciplinary actions.
	ATTORNEY'S FEES – PROFESSIONAL DEVELOPMENT or POLICY DEVELOPMENT: Costs associated with the provision of	IDEA funds may be used for the costs of an attorney providing training to LEA staff on special education-related law. This does not include any student-specific consultation (see ATTORNEY'S FEES – PARTY TO AN ACTION).










Allowable?	Budget Item	Special Requirements or Additional Information
	training or policy development conducted by an attorney.	IDEA funds may be used also for the costs of an attorney providing consultation regarding the development of the LEA's special education policies and procedures. For the policy consultation cost to be allowed, it must be itemized on the invoice as separate from district-wide policy development.
	AUDIT COSTS: Costs associated with contracting independent auditors.	 The costs of auditing the IDEA as required by OMB Circular A-133 Single Audit Act are allowable. Only the costs for the IDEA portion of the Single Audit may be charged to IDEA funds.  Audit costs related to state aid or Medicaid are not allowed as direct costs on the IDEA grants.
	AUDIOLOGIST: Salary and benefits of staff employed by an LEA as well as private vendor contracted staff.	
	AUTOMATIC DOOR OPENERS: Purchase and installation.	Allowed if necessary to provide access to a student with a disability.
	BUS PURCHASE, LEASE or RENTAL: Vehicle purchase or lease, insurance, repair, and maintenance. See also TRANSPORTATION COSTS – SPECIAL EDUCATION	Vehicles may be used only for special education-related activities. This includes transporting students to and from school if the student's IEP requires specialized transportation. Vehicles purchased with IDEA funds may also be used to transport students during the school day if related to their special education and related services. Vehicles may also be used by special education staff. These restrictions apply even if only a portion of the vehicle cost is covered with IDEA funds. LEAs must receive prior approval from DESE to use IDEA funds for capital equipment.
	BUS DRIVER: Salary and benefits of staff employed by an LEA.	Salary and benefits of a driver are allowed only for the time the driver transports students with disabilities who required either specialized transportation per the students' IEPs or transportation related to the delivery of special education instruction of related services.
	CHILD FIND ACTIVITIES: Costs associated with public awareness, notices, and screening.	Child find activities are allowed for identification of students with disabilities. However,  Child find costs cannot be included in proportionate share amount that is set aside for private schools.
	CLERICAL SUPPORT: Salary and benefits of staff employed by an LEA.	 Only the actual time spent supporting special education is allowed and must be based on time and effort records that accurately reflect the work performed (2 CFR § 200.430(i)).










Allowable?	Budget Item	Special Requirements or Additional Information
		 If the position supports other programs such as pupil services or Medicaid, the individual's full salary and benefits cannot be charged to the IDEA grant.
	COLLEGE CREDITS – SPECIAL EDUCATION COURSEWORK: Cost of tuition. See TUITION FOR SPECIAL EDUCATION STAFF	IDEA funds may be used to reimburse staff or the LEA for the cost of higher education credits related to special education instruction and related services.
	COMPUTING DEVICES FOR STUDENTS: The cost of computers, laptops, tablets, etc.	 Computing devices for students are considered an excess cost when related to the unique needs of a student with a disability.  Acquisition of computing devices are NOT an excess cost, and therefore are not allowed, if the LEA has decided to provide computing devices for all students and simply charges the IDEA grant a prorated amount based upon the number of students with disabilities in the school.
	COMPUTING DEVICES FOR STAFF: The cost of computers, laptops, tablets, etc.	 Computing devices for special education staff are allowed if the individuals work solely in the area of special education or, if the device will be used solely for special education purposes.  Costs for personal use of devices are never allowed. Positions that serve students with and without disabilities, e.g., school psychologists, social workers, guidance counselors, etc., should not have the purchase of their computing devices charged to the special education grant. Purchases are not excess costs of special education.
	COMMUNICATION DEVICES FOR STAFF: Costs associated with the lease or purchase and charges for use of desk phones, cell phones, pagers, and radios.	 Communication devices are allowed only for special education activities. If a device is also to be used for non-special education activities, the LEA must keep documentation of the extent to which it is used for special education and for other activities. Outside of incidental use, if a device will also be used for non-special education activities, the costs should not be charged to the IDEA grants.  Costs for personal use of devices are never allowed.
	COMPUTER NETWORKS: Costs associated with an LEA's district-wide computer or IT network.	LEAs' computer or IT networking costs are provided district-wide and are not considered excess costs of special education.
	CONSTRUCTION: Constructing facilities or altering existing facilities.	Costs for construction or alteration of facilities must be related to the excess cost of providing special education. A project must meet the needs of one or more students with disabilities. Costs for the general purpose of bringing facilities into compliance











Allowable?	Budget Item	Special Requirements or Additional Information
		with Section 504 and ADA requirements are not allowed. Only the costs of making a room accessible or costs specific to the delivery of special education programs can be charged to the IDEA grant. LEAs must receive prior approval from NYSED to use IDEA funds for construction.
	CONSULTATION – NOT DIRECT STUDENT SERVICES: Costs associated with contracted services from a consultant.	LEAs may contract with consultants to provide information about methods, techniques, and strategies to use for students with disabilities or for a particular student’s special education program.  Services provided by a consultant directly to a student should not be budgeted as “consultation.”
	CONTRACTED SPECIAL EDUCATION INSTRUCTION or RELATED SERVICES from a PRIVATE VENDOR: Services contracted by an LEA from an entity other than an LEA.	
	CRISIS PREVENTION TRAINING (CPI): Costs associated with staff attending training or costs related to “training the trainer.”	Crisis prevention training is not considered to be an excess cost of special education since it is a universal training designed to help all staff and students. Unless the training is provided only to special education staff, the total cost of the training cannot be charged to the IDEA grant.  As with any professional development / training, the cost of training special education staff on any topic is an allowed cost that can be charged to the IDEA grant. The amount charged to the IDEA grant must be prorated by the number of special education staff attending.  If a staff person is not considered special education staff, IDEA funds cannot be used to pay for the individual to become a CPI trainer.
	CURRICULUM DEVELOPMENT: Costs associated with substitutes, release time, or extended contract.	Costs related to the use of substitutes, release time, and extended contract to enable staff to devote time to the development of curriculum for special education students is allowed for both regular education and special education staff.
	DISTRICT ADMINISTRATOR / SUPERINTENDENT: Salary and benefits of staff employed by an LEA.	 If the administrator is a part-time special education administrator and part-time administrator for other matters, then the individual must document the work with personnel activity reports as required by OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR Part 200).  The salary and benefits of a superintendent /district administrator cannot be charged to federal grants even if the










Allowable?	Budget Item	Special Requirements or Additional Information
		administrator is providing special education support and is appropriately licensed (2 CFR § 200.444).
	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., costs of space used for the hearing, if any.  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.
	EDUCATIONAL INTERPRETERS: Salary and benefits of staff employed by an LEA, as well as private vendor contracted staff. See also FOREIGN LANGUAGE INTERPRETERS FOR STUDENTS See also FOREIGN LANGUAGE AND SIGN LANGUAGE INTERPRETERS FOR IEP MEETINGS	
	ENTERTAINMENT: Amusement, social activities	Costs of entertainment, including amusement, diversion, and social activities and any associated costs are unallowable, except where specific costs that might otherwise be considered entertainment have a programmatic purpose and are authorized either in the approved budget for the Federal award or with prior written approval of the Federal awarding agency. CFR §200.438
	EQUIPMENT – Equipment to support special education and related services.	Equipment purchased with IDEA funds in the support of the needs of students with disabilities with a unit cost of \$10,000 or more. (2 CFR § 200.313).
	EQUIPMENT – SECURITY: Cameras, door locks, GPS, fences, and other devices. See SECURITY MEASURES	 The equipment is an allowable excess cost when related to the needs of a student with a disability. It may be provided in a regular education environment or other education-related setting, even if one or more students without disabilities benefit. An example of such allowed cost would be the installation of a fence around the playground due to the unique needs of a student with a disability. Students with disabilities must be able to participate in the general education program and LEAs may need to invest in additional safety measures to meet this requirement.  Acquisition of security devices is NOT an excess cost, and therefore is not allowed, if the LEA has decided to equip classrooms in a school or its buses with security devices and charges the IDEA grant a prorated amount based upon the number of students with disabilities in the school.










Allowable?	Budget Item	Special Requirements or Additional Information
	EVALUTIONS: Personnel, supplies, and contracted services	Costs for initial and other evaluations, including three-year reevaluations, are an allowed cost.  IDEA Part B preschool funds may not be used for initial evaluation.
	EXTENDED SCHOOL YEAR (ESY): Personnel, supplies, equipment, transportation, and any other services identified in the student's IEP. See also SUMMER SCHOOL	The need for ESY must be documented in a student's IEP.
	EVALUATIONS – SPECIAL EDUCATION: Personnel, supplies, or contracted services.	The costs of conducting special education evaluations for students are eligible for IDEA reimbursement.
	FOOD/REFRESHMENTS	Generally, there is a very high burden of proof to show that paying for food and beverages with Federal funds is necessary to meet the goals and objectives of a Federal grant. When a grantee is hosting a meeting, the grantee should structure the agenda for the meeting so that there is time for participants to purchase their own food, beverages, and snacks. In addition, when planning a meeting, grantees may want to consider a location in which participants have easy access to food and beverages. Food-related expenses incurred while on travel status are allowable provided that such expenses are reasonable and necessary for carrying out the scope of work or are specifically tied to the award's programmatic requirements.
	FOREIGN LANGUAGE INTERPRETERS FOR STUDENTS: Salary and benefits of staff as well as private vendor contracted staff.	Providing interpreters for students who have limited English proficiency is a responsibility of the LEA and is not considered an excess cost of special education.
	FOREIGN LANGUAGE AND SIGN LANGUAGE INTERPRETERS FOR IEP MEETINGS: Salary and benefits of staff as well as private vendor contracted staff.	LEAs may use IDEA funds to pay staff or to contract with a private vendor for interpreter services for IEP meetings. Expenditures related to IEP meetings are considered an excess cost of special education.
	FOREIGN LANGUAGE TRANSLATION: Salary and benefits of staff as well as private vendor contracted staff.	LEAs may use IDEA funds to pay staff or to contract with a private vendor for foreign language translation services related to special education-specific materials. This includes translation of notices, IEPs, evaluations, etc.
	FURNITURE or APPLIANCES: Desks, tables, chairs, file cabinets, washing machines, refrigerators, etc.	LEAs may purchase student or staff desks, tables, chairs, file cabinets, washing machines, and other furniture or appliances for use in spaces dedicated to special education programs, such as resource rooms or life skills classrooms.










Allowable?	Budget Item	Special Requirements or Additional Information
		<p>LEAs may only purchase student furniture for use in a regular education classroom if the furniture is adapted to the specific needs of a student with a disability. Examples of such furniture are wheelchair accessible desks and adjustable table workstations.</p> <p>When using IDEA funds to purchase furniture for special education staff, the LEA should be cognizant of the OMB Uniform Administrative Requirements considerations for allowability of cost: Is the costs necessary to meet the objectives of IDEA? If the amount of the costs reasonable? Did the LEA consider its responsibilities to the LEA, its students, the public, and the government?</p>
	Gift Cards	IDEA funds should never be used to purchase gift cards or gift certificates of any kind.
	GUIDANCE COUNSELORS: Salary and benefits of staff employed by an LEA.	<p> Costs must be IEP-driven or related to the evaluation of a student. Only the actual time spent supporting special education is allowed.</p> <p>If the position is not dedicated 100% to special education, then the social worker must document their work with personnel activity reports as required by OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR Part 200). Social workers must be appropriately licensed to deliver services they are assigned.</p> <p> Costs associated with day-to-day services provided to all students are not allowed.</p>
	IEP COORDINATOR: Salary and benefits of staff employed by an LEA.	The salary and benefits of an individual serving as an IEP Coordinator are allowed for the time that the individual spends supporting the IEP process and performing tasks related to procedural compliance and must be based on time and effort records that accurately reflect the special education work performed (2 CFR § 200.430(i)).
	IEP or SPECIAL EDUCATION ADMINISTRATIVE SOFTWARE: Costs associated with district-wide software programs for IEP or student case management.	<p> Costs of IEP or special education case management software can be charged to the IDEA grant if the actual cost of the program is known. Many LEAs contract with IT vendors for Student Information System software, but any cost of this system must be itemized as special education-only to qualify for IDEA funding.</p> <p> Costs to support software programs that are used for Medicaid SBS billing are not allowed costs on the IDEA grant. See MEDICAID SCHOOL-BASED SERVICES PROGRAM for more information.</p>
	INDIRECT COSTS: Costs incurred to benefit more than one	The indirect cost rate is set by the Department. If the LEA does not have an approved indirect rate, the LEA cannot claim indirect costs.









Allowable?	Budget Item	Special Requirements or Additional Information
	program or objective not readily assignable to the programs.	
	JOB COACHES: Salary and benefits of staff employed by an LEA as well as private vendor contracted staff.	<p>Students who have an IEP may participate in vocational experiences, if it is determined appropriate for them at their IEP meeting.</p> <p>A job coach works directly with a student with a disability in a work site to help the student learn specific requirements of the job, learn work-related activities and requirement, and learn work-related behaviors.</p> <p>If the LEA contracts with a job coach, the individual must work under the direction or supervision of the LEA.</p>
	MAINTENANCE OF SPECIAL EDUCATION EQUIPMENT: Assistive technology devices, instructional equipment, copying machines, printers, elevators, vehicles, etc.	If equipment is used for special education only, the cost of maintaining the equipment may be charged to the IDEA grant.
	MEDICAID SCHOOL-BASED SERVICES PROGRAM: Costs for claiming Medicaid funds, including third-party administrators.	The costs for administering the Medicaid School-Based Services (SBS) program, including fixed fees charged by third party administrators, are eligible costs under the SBS program, either as direct costs or through the non-restricted indirect cost rate. Costs for administering the Medicaid SBS program may not be charged to the IDEA grant because they are not necessary for the performance of the IDEA grant. 2 CFR § 200.403(a) ; 2 CFR § 200.404(a) ; and 2 CFR Part 200 .
	NURSE (SCHOOL-BASED): Salary and benefits of staff employed by an LEA or private vendor contracted staff.	<p> Salary and benefits for school-based nurses are allowed for the time a nurse is providing IEP-driven services or special education evaluations.</p> <p>If the position is not dedicated 100% to special education, then the nurse must document his or her work with personnel activity reports as required by OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR Part 200).</p> <p> Costs associated with day-to-day services provided to all students are not allowed.</p>
	OCCUPATIONAL THERAPIST (OT) and OCCUPATIONAL THERAPY ASSISTANT: Salary and benefits of staff employed by an LEA or private vendor contracted staff.	
	OFFICE EQUIPMENT: Equipment used by special education staff.	Equipment is allowed, if the equipment is used exclusively by special education staff.
	OFF-SITE SPECIAL EDUCATION PROGRAMS: Costs associated with renting off-site locations for	LEAs may rent space for certain special education programs under the following limited circumstances: the special education program must not be housed on district property; it must serve








Allowable?	Budget Item	Special Requirements or Additional Information
	special education programs. Costs are allowed under limited circumstances.	students with disabilities; and it must be a required part of students' placement. ⁵
	ORIENTATION AND MOBILITY TEACHER: Salary and benefits of staff employed by an LEA or private vendor contracted staff.	
	PARAPROFESSIONALS: Salary and benefits of staff employed by an LEA or private vendor contracted staff.	Paraprofessionals must be employees of an LEA. Paraprofessionals must work under the supervision of an appropriately licensed special education teacher and perform duties consistent with the role of a paraprofessional, while not assuming the role of a teacher.
	PARENT LIAISON: Salary and benefits of staff employed by an LEA or private vendor contracted staff.	Salary and benefits are allowed only for the time that the individual spends providing support to parents of students with disabilities. If the position is not dedicated 100% to special education, a parent liaison must accurately reflect the special education work performed (2 CFR § 200.430(i)).
	PHYSICAL EDUCATION: Salary and benefits of staff employed by an LEA.	Unless the teacher works only with students with disabilities, any salary and an benefits charged to the IDEA grant must be based on time and effort records that accurately reflect the special education work performed (2 CFR § 200.430(i)).
	PHYSICAL THERAPIST (PT) and PHYSICAL THERAPY ASSISTANT: Salary and benefits of staff employed by an LEA or private vendor contracted staff.	
	PLAYGROUND EQUIPMENT: Accessible playground equipment.	The additional costs of making a playground accessible to students with disabilities are allowed. Additional equipment or the additional cost of acquiring accessible equipment can be paid for with IDEA funds. The equipment may be used in a regular education setting, even if one or more students without disabilities benefit.
	PRESCHOOL TUITION: Tuition paid to non-LEA preschool programs or parent reimbursement for preschool tuition.	 Tuition for a preschool program is allowed if charged for a placement made by an LEA to provide a student with FAPE. Only the cost of time necessary to provide FAPE is allowed, including time when special education services are provided by LEA staff in the preschool setting.  If the parent enrolls the student in the non-LEA preschool program for additional time, the parent is responsible for the tuition, and the cost of additional time is not allowed.
	PRINCIPALS or ASSISTANT PRINCIPALS: Salary and benefits of staff employed by an LEA.	Salaries for principals and assistance principals may not be charged to the IDEA grant. The principal position is not an excess cost of providing special education.

Allowable?	Budget Item	Special Requirements or Additional Information
	PRIVATE PLACEMENT TUITION: Tuition for placement of a student in a non-public facility by an LEA to provide a student with FAPE.	Generally, tuition is allowed if charged for a placement made by an LEA to provide a student with FAPE. The services must be provided consistent with an IEP, at no cost to parents, and under the supervision of the LEA.
	PROFESSIONAL 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 regular education and special education staff are allowable costs. Registration fees, travel, and conference expenses associated with any professional development provided to special education staff is allowed (such as training on core curriculum). The amount charged to the IDEA grant should be prorated by the number of special education staff attending.
	PSYCHOLOGIST – SCHOOL-BASED SERVICES: Salary and benefits of staff employed by an LEA.	 Costs must be IEP-driven or related to the evaluation of a student. Only the actual time spent supporting special education is allowed. If the position is not dedicated 100% to special education, then the psychologist must document their work with personnel activity reports as required by OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR Part 200).  Costs associated with day-to-day services provided to all students are not allowed.
	PSYCHOLOGISTS – STUDENT EVALUATIONS: Private vendor contracted costs.	IDEA funds can pay for the costs of outside evaluations done by private vendor psychologists for purpose of child find, evaluation, or reevaluation.
	PUBLIC PLACEMENT TUITION: Tuition for placement of a student in a public agency by an LEA to provide a student with FAPE.	Generally, tuition is allowed if charged for a placement made by an LEA to provide a student with FAPE. The services must be provided consistent with a student's IEP, at no cost to parents, and under the supervision of an LEA.
	READING and READING INTERVENTIONS TEACHER: Salary and benefits of staff employed by an LEA.	Salary and benefits are allowed for the time that the reading intervention teachers are providing dedicated specialized reading instruction consistent with a student's IEP. The time charged to the IDEA grant must be based on time and effort records that accurately reflect the special education work performed (2 CFR § 200.430(i)).
	RELATED SERVICES	Includes audiology services; psychological services; physical therapy; occupational therapy; speech therapy recreation, including therapeutic recreation; social work services; counseling services, including rehabilitation counseling; orientation and mobility services; medical services as may be required to assist a student with a disability to benefit from special education; speech and language services; transportation; and travel training.





Allowable?	Budget Item	Special Requirements or Additional Information
		Related services must be documented on a student's IEP.
	REMODELING: Altering existing facilities.	<p>Costs for altering facilities must be excess costs of special education. A remodeling project must meet the needs of one or more students with disabilities.</p> <p>Costs must be necessary and reasonable. LEAs must have prior approval from DESE to use IDEA funds for remodeling.</p> <p> Remodeling costs for the general purpose of bringing facilities into compliance with Section 504 and the Americans with Disabilities Act (ADA) are not allowed.</p>
	RENT – FACILITIES: Costs associated with renting off-site locations for special education programs. Costs are allowed under limited circumstances.	LEAs may rent space for certain special education programs under the following limited circumstances: the special education program must be housed off district property; it must serve students with disabilities; and it must be a required part of students' placement.
	SECRETARIAL STAFF: Salary and benefits of staff employed by an LEA.	<p>If the position supports other programs such as pupil services or Medicaid billing, the staff member's full salary and benefits may not be charged to the IDEA grant. Only the actual time spent supporting special education is an allowable cost.</p> <p>If the position is not dedicated 100% to special education, work must be documented by personnel activity reports required by OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR Part 200).</p>
	SECURITY MEASURES: Cameras, door locks, GPS, fences, and other devices.	<p> The equipment is an allowable excess cost when related to the needs of a student with a disability. It may be provided in a regular education environment or other education-related setting, even if one or more students without disabilities benefit. An example of such allowed cost would be the installation of a fence around the playground due to the unique needs of a student with a disability. Students with disabilities must be able to participate in the general education program and LEAs may need to invest in additional safety measures to meet this requirement.</p> <p> Acquisition of security devices is NOT an excess cost. If the LEA has decided to equip classrooms in a school or its buses with security devices, it cannot charge the IDEA grant a prorated amount based upon the number of students with disabilities in the school.</p>
	SMART BOARDS	<p> The equipment is an excess cost when related to the needs of a student with a disability in accordance with the student's IEP. It may be provided in a general education class or other education-related setting, even if one or more students without disabilities benefit. When the equipment is no longer needed to meet the IEP needs of the student with a disability, it must be</p>

Allowable?	Budget Item	Special Requirements or Additional Information
		<p>managed or disposed of in accordance with 34 CFR § 80.32, Education Department General Administrative Regulations.</p> <p> Acquisition of SMART Boards are not an excess cost, and therefore are not allowed.</p>
	SOCIAL WORKERS – SCHOOL-BASED: Salary and benefits of staff employed by an LEA.	<p> Costs must be IEP-driven or related to the evaluation of a student. Only the actual time spent supporting special education is allowed.</p> <p>If the position is not dedicated 100% to special education, then the social worker must document their work with personnel activity reports as required by OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR Part 200).</p> <p>Social workers must be appropriately licensed to deliver services they are assigned.</p> <p> Costs associated with day-to-day services provided to all students are not allowed.</p>
	SOCIAL WORKER – STUDENT EVALUATIONS: Private vendor contracted costs.	IDEA funds may be used to pay for the costs of outside evaluations done by private vendor social workers.
	SOFTWARE – INSTRUCTIONAL: Costs associated with computer software or online instruction.	<p>Instructional software, including online instruction, may be paid for with IDEA funds if the software is being used to deliver specialized instruction pursuant to student's IEP.</p> <p>Laptops and items of useful life of more than one year should have an inventory control number for safeguard reasons.</p>
	SPECIAL EDUCATION EVALUATIONS: Personnel, supplies, or contracted services.	IDEA funds can pay for the costs of performing evaluations for the purposes of child find, evaluations, or reevaluations.
	SPEECH/LANGUAGE PATHOLOGIST: Salary and benefits of staff employed by an LEA as well as private vendor contracted staff.	
	STAFF DEVELOPMENT: Costs associated with registration fees, travel, conference expenses, and providers.	<p>Registration fees, travel, and conference expenses associated with special education training of regular education or special education staff are allowed.</p> <p>Registration fees, travel, and conference expenses associated with any professional development provided to special education staff is allowed (such as training on core curriculum).</p> <p>LEAs may coordinate IDEA funds with funds from other sources (e.g., Title I ESEA) for school-wide staff development activities to improve outcomes for all students. In such activities, IDEA funds may be used for the total cost of professional development in the same proportion as the number of special education and</p>

Allowable?	Budget Item	Special Requirements or Additional Information
		related services personnel receiving professional development in which the school personnel are participating.
	STUDENT SUPPORT TEAMS: Salaries and fringe benefits for LEA employees.	Although these meetings are devoted to problem solving for students who may in need of special education or related services, they do not involve the identification, evaluation, or placement of students with disabilities, or the provision of special education services to students. Therefore, meeting costs are not allowed.
	STUDENT WORKERS - STIPENDS: Costs associated with students with disabilities employed by the LEA per the student's transition plan.	A student must receive the minimum wage if the student is in an employment relationship. In an employment relationship, the student provides services of immediate benefit to the employer – services that would otherwise be provided by a paid employee. As a result of the student's activities, the paid position may remain unfilled and regular employees may be relieved of their normal duties.
	STUDENT TEACHERS: Costs associated with student teachers working in the school district.	The salary and benefits of a student teacher providing special education services are allowed if the instruction is taking place under the direct supervision of a licensed special education teacher or licensed related services staff. The teacher cannot assume the role of a teacher.
	SUBSTITUTE TEACHERS: Salaries and benefits for LEA employees or costs for contracted substitute teacher services.	Substitute teacher costs are allowed for special education teachers. Substitute teacher costs are allowed for regular education teachers performing duties such as attending special education in-service training, attending IEP Team meetings, or engaged in planning meetings or consulting with special education teachers to benefit students with disabilities.
	SUMMER SCHOOL: Salaries and benefits of instructors, aides, paraprofessionals, adaptive equipment, transportation, supplies, or any other costs associated with students with disabilities attending summer school. See EXTENDED SCHOOL YEAR and TRANSITION	Summer classes are not required and, therefore, not considered special education. Summer school is not the same as Extended School Year (ESY), which may take place during the summer months and is allowable. Transition services for students with disabilities may occur during the summer months and are unrelated to summer school.
	SUPPLIES: All tangible property other than non-capital and capital equipment.	Supplies purchased with IDEA funds must be used only for the authorized purpose of IDEA (special education).  A prorated amount of LEA-wide supply costs charged to the IDEA grant based on the percentage rate of students with disabilities is not allowed.
	TEACHERS – SPECIAL EDUCATION: Salary and benefits of staff employed by an LEA.	

Allowable?	Budget Item	Special Requirements or Additional Information
	TEACHERS – REGULAR EDUCATION: Salary and benefits of staff employed by an LEA.	 Regular education teachers may be paid to attend special education in-service activities and IEP meetings. If the teacher is paid with special education funds, then the individual must document their work with personal activity reports required by OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR Part 200).  Instructional costs of regular education teachers are not allowed.
	TECHNICAL COLLEGE CLASSES for STUDENTS WITH IEPs: Cost of tuition.	The costs are allowed if the program is required by the student's IEP and the student receives high school credit for the course.
	TECHNOLOGY STAFF: Salary and benefits of staff employed by an LEA or costs for contracted IT services.	LEA technology staff expenses for programming or maintaining special education and related series databases and applications are allowed and may include coordination and administration of technology services. Only actual time spent supporting special education database maintenance or programming is allowed. Private vendor contracts for special education database maintenance or programming are also allowed.
	TRANSITION – EMPLOYMENT SKILLS: Costs associated with work experiences, job coaches, and acquisition of employment skills.	LEAs may contract with agencies to facilitate the acquisition of employment skills for students with disabilities, typically ages 18-21. The transition services must be identified on students' IEPs. The costs may also be incurred when school is not in session, e.g., summer. Contracted transition services must be provided under the supervision of appropriately licensed special education teachers. Transition agency staff may not assume the role of special education teachers, who must prescribe instruction and evaluate the results of instruction.  Under the Workforce Innovation Opportunity Act (WIOA), contracts or other arrangements with agencies for the purpose of having a student with a disability participate in a program in which the student is engaged in subminimum wage employment is prohibited. This includes job training or completing work tasks for which the agency typically pays other employees subminimum wages under a Department of Labor subminimum wage 14(c) certificate. An LEA will not be permitted to enter into contracts or other arrangement with agencies for the purpose of supporting or operating a program under which a student with a disability is engaged in subminimum wage employment (Section 511 of WIOA).

Allowable?	Budget Item	Special Requirements or Additional Information
	TRANSITION – INDEPENDENT LIVING SKILLS: Rental or purchase of property used for development of independent living skills.	LEAs may rent, lease, or purchase property from individuals or agencies for teaching independent living skills required by students' IEPs.
	TRANSLATION SERVICES: Costs incurred by the LEA for translating special education documents into the native language of the student's parents.	LEAs may use IDEA funds to pay staff or contract with a private vendor for foreign language translation services related to special education-specific materials. This includes translations of notices, IEPs, evaluations, etc.
	TRANSPORTATION COSTS – CONTRACT WITH PARENTS OR GAS CARD: Costs incurred by the parent for transporting their student per the IEP.	A contract with parents regarding transportation is allowed if it is to transport a student with a disability who requires specialized transportation and the IEP Team has determined that the parent should provide the transportation.
	TRANSPORTATION COSTS – SPECIAL EDUCATION: Costs incurred by the LEA for transporting students with disabilities.	Allowable special education transportation costs include repair or servicing of special education vehicles, insurance, mileage, and bus driver and bus aide costs.
	TUITION FOR SPECIAL EDUCATION STAFF: Cost of tuition.	Tuition is allowed as a fringe benefit for special education instructional staff to advance their degree, if related to special education or related services, or, to train staff to become qualified to teach special education.
	TUITION – TECHNICAL COLLEGE CLASSES for STUDENTS WITH DISABILITIES: Cost of tuition.	The costs are allowed if the program is required by the student's IEP and the student receives high school credit.
	TUTORING: Salaries and benefits or stipends related to special education instructional services for students with disabilities.	Instruction must be provided by a licensed special education teacher who is an employee of the LEA. (An aide may provide services under the direction of a licensed special education teacher but may not assume the role of a teacher.)
	UNEMPLOYMENT INSURANCE: Costs of employer expenses.	Employer expenses for unemployment insurance granted as a fringe benefit under established written policies are allowable. Unemployment insurance costs must be allocated to the grant in a manner consistent with the pattern of benefits for all LEA employees.
	VEHICLE PURCHASE or LEASE or RENTAL: Vehicle purchase or lease, insurance, repair, and maintenance. See also TRANSPORTATION COSTS – SPECIAL EDUCATION	Vehicles must be used only for special education related activities. This includes transporting students to and from school, if the student's IEP requires specialized transportation. Vehicles purchased with IDEA funds may also be used to transport students during the school day if related to their special education and related services. These restrictions apply even if only a portion of the vehicle cost is covered with IDEA funds. LEAs must receive prior approved from DESE to use IDEA funds for capital equipment.

Allowable?	Budget Item	Special Requirements or Additional Information
	WIRELESS NETWORKING: Costs related to installing and maintaining a wireless network to access the Internet.	 The costs of installing and maintaining a wireless network are eligible costs, if the need for wireless is driven by the needs of the special education program. These types of needs include online IEPs, tables, and other technical assistance devices that require wireless access.  Installing or maintaining a wireless network district-wide and charging a proportion back to the special education program is not allowed.
	WORKERS' COMPENSATION: Costs of employer expenses.	Employer expenses for workers' compensation granted as fringe benefits for special education staff under established written policies are allowable. Workers' compensation benefits must be allocated to the grant in a manner consistent the pattern of benefits for all LEA employees.

For a cost to be allowed, it must be *necessary* and *reasonable* for proper and efficient performance and administration of the grant. A cost is reasonable if it does not exceed what a district would normally incur in the absence of federal funds. Additional guidance about standards for determining costs for federal grants is available from Office of Management and Budget (OMB) Uniform Grants Guidance (2 CFR, Part 200).

The salaries and wages of any employee charged to a Federal grant, including IDEA, must be supported by some form of time and effort documentation that accurately reflects the work performed and supports the amount claimed against the grant. "Standards for Documentation of Personnel Expenses" are set forth by the Office of Management and Budget (2 CFR § 200.430(i)).

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

Christopher Suriano, Associate Commissioner

<p>WESTERN REGIONAL UNIT NYS Education Department Special Education Quality Assurance 2A Richmond Avenue Batavia, New York 14020 (585) 344-2002 Marie Proudman, Regional Supervisor Marie.Proudman@nysed.gov</p>	<p>EASTERN REGIONAL UNIT NYS Education Department Special Education Quality Assurance 89 Washington Avenue, Room 309 EB Albany, New York 12234 (518) 486-6366 Sean Dwyer, Regional Supervisor Sean.Dwyer@nysed.gov</p>
<p>CENTRAL REGIONAL UNIT NYS Education Department Special Education Quality Assurance Hughes State Office Building 333 E. Washington Street, Suite 210 Syracuse, NY 13202 (315) 428-4556 Karen Volpi, Regional Supervisor Karen.Volpi@nysed.gov</p>	<p>LONG ISLAND REGIONAL UNIT NYS Education Department Special Education Quality Assurance Perry B. Duryea Jr. State Office Building Room # 2A-5 250 Veterans Memorial Highway Hauppauge, NY 11788 (631) 952-3352 Eileen Taylor, Regional Supervisor Eileen.Taylor@nysed.gov</p>
<p>NEW YORK CITY REGIONAL UNIT NYS Education Department Special Education Quality Assurance 55 Hanson Place, Room 545 Brooklyn, NY 11217 (718) 722-4544 Kathy Cummings, Chief, Special Education Services Kathy.Cummings@nysed.gov</p>	<p>HUDSON VALLEY REGIONAL UNIT NYS Education Department Special Education Quality Assurance 89 Washington Avenue, Room 309 EB Albany, New York 12234 (518) 473-1185 Kathy Cummings, Chief, Special Education Services (Interim Contact) Kathy.Cummings@nysed.gov</p>
<p>NONDISTRICT UNIT NYS Education Department Special Education Quality Assurance 89 Washington Avenue, Room 309 EB Albany, New York 12234 (518) 473-1185 Amy McHugh, Supervisor Amy.McHugh@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 CCEIS or 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 information on indirect costs, contact the Grants Finance Unit at (518) 474-4815, or through their [web site](#).
4. For Child Count summaries as reported via the SIRS reporting system, visit the [Pupils with Disabilities \(PD\) Data System website](#).