

# Federal Preschool Allowable Use of Funds

## Disclaimer

This document is provided for informational and reference purposes only. The Fresno County Superintendent of Schools (FCSS) has not independently verified its contents, and its provision does not constitute any such verification. This document should not be taken as constituting legal advice, and any questions regarding its contents should be referred to independent counsel before relying upon any information contained therein.

This document is not all-inclusive and intended to provide guidance for allowable and non-allowable uses of IDEA funds. The following list reflects common funding requests from the field. All program and pertinent administrative requirements, including the Education Department General Administrative Regulations (EDGAR), the Office of Management and Budget's (OMB's) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards ("Super Circular") must be followed.

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# About IDEA

CDE allocates Federal special education funding for the purpose of providing for the excess costs of special education and related services to students with disabilities. It is part of the Individuals with Disabilities Education Act, and is commonly referred to as IDEA.

IDEA Grants come in two parts:

- (1) The Local Basic Assistance Entitlement
- (2) Preschool Grant

For a particular cost to be allowed, it also 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 Local Educational Agency (LEA) 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 Grant Guidance (2 CFR, Part 200) available at: <https://www2.ed.gov/policy/fund/guid/uniform-guidance/index.html>. From there, select “Uniform Guidance (2 CFR §200)” under Regulations and Laws (or a similar link, as the website changes from time to time.)

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)).

# General Questions to Ask

In general, ask the following questions in order to help determine whether an expense is an allowable cost:

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*In the absence of special education needs, would this cost exist?*

- Yes – the cost is not allowed
  - No – the cost may be allowed
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*Is this cost also generated by students without disabilities?*

- Yes – the cost is not allowed
  - No – the cost may be allowed
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*If it is a child-specific service, is the service documented in the student's IEP (i.e., assistive communication device)?*

- Yes – the cost may be allowed
  - No – the cost may not be allowed
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# IDEA Preschool 619

## Regular School Year

Note: If the LEA is operating a blended preschool program, contact the SELPA for additional information regarding how to document time and effort for special education endorsed teachers who are providing services to preschool children with and without disabilities in this service delivery model. IDEA 619 funds are for 3 – 5 year old children, based on a K-12 formulation. CFR §300.800 indicates that States can choose to include children who are 2 years of age.

Note: Associated costs, including registration costs for conference and trainings, substitute pay, travel and per diem are approved when the content of conferences and trainings meet the criteria listed below. Documentation must be maintained for audit purposes describing the content of all training activities supported by these funds, as well as the individuals participating in the training

### Allowable Uses

- 1) Salaries and benefits of licensed and endorsed early childhood special education teachers, related service providers and speech language pathologists to provide services to students with disabilities, ages three through five. If special education related service providers or speech language pathologists are serving students with disabilities, age six and above, in addition to their preschool assignment, the time spent with children age six and above must be paid out of a different funding source and time and effort documentation must be maintained.
- 2) Salaries and benefits of appropriately licensed and endorsed early childhood special education supervisors.
- 3) Salary and benefits of an appropriately licensed and endorsed child find coordinator only for the portion of time spent on behalf of children ages three through five. Detailed time and effort documentation must be maintained.
- 4) Contracts for appropriately licensed and endorsed early childhood special education consultants.
- 5) Special education paraprofessionals and other qualified early childhood special education classified staff. These staff can be hired directly by the administrative unit or purchased through a contract with an outside agency.
- 6) Appropriately qualified staff to provide child find services for children ages three through five.
- 7) Travel costs of early childhood special education personnel to attend professional development activities pertaining to special education and preschool students with disabilities.
- 8) Substitutes for early childhood special education teachers to enable those teachers to attend professional development on special education or on topics related to the education of preschool students with disabilities.

- 9) The following training or staff development is approved:
  - a. training for parents of preschool students with disabilities or preschool children who have been referred to special education;
  - b. staff development for preschool special education staff; and,
  - c. staff development for all preschool staff if the content of the training is uniquely regarding preschool students with disabilities, including the special education process.
- 10) Tuition to non-public preschools for the purpose of providing special education services in the least restrictive environment.
- 11) Child find activities for preschool children suspected of having disabilities, ages three through five.
- 12) Data systems to be used for preschool special education purposes only.
- 13) Contracts with presenters for training of early childhood special education staff or to provide training to all early childhood staff on content specific to early childhood special education.
- 14) Supplies, materials, and equipment\* for preschool students with disabilities and special education staff who are serving those students.  
These supplies, materials, and equipment\* must be above and beyond what is provided for general education preschool children and staff.

## Non-Allowable Uses

- 1) Salaries and benefits of special education staff serving children over the age of five.
- 2) Salaries and benefits of regular early childhood teachers.
- 3) Activities for students with disabilities who are six years of age.
- 4) Services to infants and toddlers under the age of three, unless they are receiving preschool services.

\*Purchase of equipment greater than \$5,000 must be preapproved by CDE. Use the "LEA Application for Equipment Purchase Greater than \$5,000 Approval for Part B IDEA Funds" available on the CDE website.

# IDEA Preschool 619

## Extended School Year (ESY)

Note: Please be aware that ESY services must be based on the unique needs of the child and may include services for longer than six weeks. This approval does not constitute approval of a “one size fits all” ESY program.

### Allowable Uses

- 1) Salaries and benefits of appropriately licensed and endorsed early childhood special education teachers, related service providers, and speech language pathologists to provide ESY services. Approval is also granted to use these funds to pay for salaries and benefits of special education paraprofessionals.
- 2) IEP-required ESY preschool services.
- 3) Purchase ESY services needed for preschool students with disabilities found eligible for ESY services.
- 4) Contracts with community agencies providing the IEP-required ESY preschool services.
- 5) Mileage reimbursement between sites for special education staff providing preschool ESY services.
- 6) Transportation costs for students with disabilities to attend ESY preschool programs.

### Non-Allowable Uses

- 1) Costs associated with commuting to/from daily assignment.