Category	Object Codes	Allowable/Unallowable Uses of IDEA Funds
	Codes	·
Assitive Techhnology		Allowable Uses:
		The nees for the assistive technology device must be documented on the child's IEP and must be aboe and beyond equipment purchased for general
	0735	eudcation students.
		<u>Unallowable Uses:</u>
		Equipment thhat is not specifically required in the IEPs of children with disabilities.
Child Find		Allowable Uses:
		The narrative must detail the costs to be covered by IDEA funding. These costs may include:
	0100	
	0200	* Salary and benefits of a special education licensed and endorsed child find coordinator
	0540	* Advertising of Child Find activities
	0610 0730	* Assessment materials
	or	
	0735	* Equipment used for assessment
		Unallowable Uses:
		Universal screenings
		Proportionate share funding for students with disabilities parentally placed in private schools
Computers		Allowable Uses:
	0735	Computers that are required to meet the unique needs of children with disabilities as specified in the IEPs
		Computers for special education staff that are required to assess web based IEPs
		Computers for special education support staff that are required for special education data reporting
		Unallowable Uses:
		Computers that are not above and beyond what is provided by the administrative unit for general education students and staff

Independent Education			٦
Evaluation (IEE)		Allowable Uses:	
	0300	Qualified professionals completing independent educataion evaluations consistent with 34 CFR §300.502	
		Unallowable Uses:	
		Evaluations by persons who are not qualified professionals.	
Legal Fees		Allowable Uses:	
	0300	Administrative units can use these funds to contract with an attorney to write procedures manuals and/or to train staff regarding special education legal requirements. The purpose of the contract must be clearly identified in the narrative.	
		Unallowable Uses:	
		IDEA funds cannot be used to pay any legal fees to an attorney for a legal proceeding, e.g., due process complaint, state level complaint, or civil actions, or the other costs of the legal proceeding.	
Parent Activities		Allowable Uses:	1
		The purpose of the parent activities must be clearly delineated in the narrartive, and the costs to be covered by the IDEA funds must be specified. The purpose of the parent activities may include:	
		* Worksshops for parents of children with disabilities	
		* Parent groups for parents of children with disabilities where the focus of these groups is related to special education and parenting children with disabilities.	
		* Committees that serve to link parents of children with disabilities with community agencies that focus on providing services to children with disabilities	ŝ
		* Special Education Advisory Committee	
		Costs may include:	
	0300 0580 0550 0440 0610 0580	* Child care * Food * Printing * Rental of meeting space * Supplies and materials * Travel reimbursement	
		Unallowable Uses: Workshops for parents of general education students	
		Workshops for parents of general education students	

Private Schools		Allowable Uses:
		The administrative unit in which the private school(s) is located must set aside a proportionate share of its IDEA Part B funds to provide "equitable services" to private school children with disabilities. These funds may be used for the following:
	0300	* To pay private school employees for the provision of special education services, but only if the employees perform the services outside the regular working hours and under the supervision of the administrative unit
	0100 0200	* For the salaries and benefits of appropriately licensed and endorsed administrative unit special education staff to provide special education and related services for children with disabilities who were perantally placed in private schools. Time and effort documentation must be maintained by the administrative unit providers, and a proportionate amount of staff salaries and benefits must be reported on Project F.
		* For professional development/training for private school staff who serve children with disabilities. For audit purposes, documentation describing the content of training activities and identifying the private school staff participating in the training must be maintained as well as documentation matching eligible students to teachers who receive the trianing.
	0300	* For contracts with third parties who are appropriately licensed and endorsed to provide services. Note: private school special education teachers do not have to meet the IDEA's Highly Qualified Teacher requirements. The administrative unit may <u>not</u> contract with the private school to provide special education and related services.
	0610 0650 0730 0735	* For equipment. The administrative unit may place equipment and supplies in a private school, but only for the period of time needed to meet the equitable participation requirements for the Part B program. The administrative unit must maintain title to the equipment and supplies. The administrative unit must ensure that the equipment and supplies are used only for Part B purposes and maintain adequate documentation of the use and location of equipment and supplies. IDEA funds may not be used for repairs, minor remodeling or construction of private school facilities.
	0510	* For costs incurred in providing transportation from the child's private school or home to a site other than the private school at which special education services are provided, and from the service site to the private school.
		Unallowable Uses: Proportionate share funds may not be used for the following: * Child Find activities * Consultation activities with private school and parent representatives * To benefit the private school in any manner * To meet the general needs of the students enrolled in the private school

Professional Development		Allowable Uses:
		Professional development/training for special education staff
		Professional development/training for all staff (special education and general education) if the content of the training is specific to students with disabilities, including the special education process
		Documentation must be maintained for audit purposes describing the content of all professional development activities support by IDEA funds, including the individuals participating in the trianing
		The types of costs to be covered with IDEA funds must be detailed in the application narrative. These costs may include:
	0580 0550 0440 0300 0150 0120 0610 0580	* Food * Printing * Rental * Speakers * Stipends * Substitutes * Substitutes * Suuplies and materials * Travel reimbursement Unallowable Uses: Training for general education staff that does not pertain specifically to children with disabilities. This includes training on AYP, general curriculum, or the differentiation of instruction or assessment for all students.
Recruitment and Retention		Allowable Uses:
		All costs related to recruitment and retention of special education staff must be defined in the narrative. These costs may include:
	0540 0100 0100 0580	* Advertising * Signing bonuses * Salary incentives * Moving expenses
	0240	* Tuition reimbursement for special education staff to take college courses that lead toward a special education endorsement
		<u>Unallowable Uses:</u>
		Costs that are not specific for special education staff
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RtI		Allowable Uses:
		The following professional development related to RtI is allowable:
		* To provide training specific to specific learning disabilities (SLD) criteria within the multi-tiered model of Rti
		* To support identification of students with disabilities within a multi-tiered model from the point of referral to special education
		* To train special education teachers, speech language pathologists and related services providers about their role in the RtI process as it relates to evaluation of students with suspected SLD from the point of referral to special education
		* Training of staff, both general and special education, must focus on the identification of, and/or appropriate interventions for, children with disabilities within a multi-tiered model.
		If special education staff provide direct of consultative services to general education students, they must keep time and effort documentation, and the time spent with general education students cannot be charged to special education (IDEA, ECEA, or local funds (3130)).
		Unallowable Uses:
		Special education funds cannot be used to develop a universal structure for RtI and/or PBIS for all students or to provide support for schools on how to use data to drive instruction for all students using RtI and PBIS methodologies.
		Special education funds cannot be used to develop an Rtl framework.
		Special education funds cannot be used for screening materials, supplies, or assessments.
		Special education funds cannot be used to address prevention and pre-referral interventions unless used for appropriate activities under Project D: early intervening services.
Smart Boards		Allowable Uses:
	0730	When determined through the IEP process and specified on a student's IEP as an assistive technology need for students with disabilities
		Unallowable Uses:
		When requested for special education classrooms for all children with disabilities

Staff/Personnel		Allowable Uses:
	0100 0200	Salaries and benefits of appropriately licensed and endorsed special education teachers, speech/language pathologists, related services providers, educational interpreters, speech/language pathologists assistants, and special education administrators.
		Salaries and benefits of certified occupational therapy assistants (COTAs) and physical therapy assistants (PTAs) who are registered through their organizations
		Salaries and benefits of special education paraprofessionals
		Salaries and benefits of licensed and endorsed teachers to provide services to children with disabilities in home-hospital settings
		Salaries and benefits of special education office support staff, including records specialists, secretaries, program assistants, and accountants
		Salaries and benefits of instructional technology staff to provide special education data management and/or computerized IEP support
		Salaries and benefits of special education parent liaisons
		Unallowable Uses:
		Salaries and benefits of special education staff providing services to at risk students prior to the time of referral to special education
		Salaries and benefits of general education staff
Vehicles		Allowable Uses:
	0440	Rental of vehicles for special education staff Documentation must be submitted describing how the rental of the vehicles will costs less than it would to reimburse special education staff for mileage.
	0730	School buses purchased with IDEA funds must be used exclusively for the transportation of children with disabilities. If the buses are sold, the profit from the sale must be credited to the IDEA program.
		Unallowable Uses:
		Purchase of vehicles for the use of special education staff