

### Allowable Uses of IDEA Funds, by Object

Category	Description	Object Code	Instructional	Support	Additional Information
Salaries and Benefits	Salaries and benefits of licensed special education staff	0100 0200	X	X	<p>Time and effort documentation must be kept whenever the individual is providing services to general education students or has multiple funding sources. Examples would include, but not limited to:</p> <ul style="list-style-type: none"> <li>* providing services to general education students (including students with a Section 504 disability only or students in the RtI process) prior to referral for special education;</li> <li>* providing general education or literacy instruction for any part of the day;</li> <li>* providing services to students identified as being "at risk" but who have not been referred to special education;</li> <li>* providing services to school ages students who are parentally placed in private schools;</li> <li>* providing Early Intervening Services (EIS).</li> <li>* staff funded from more than one fund source</li> <li>* staff who provide services under more than one job class code or assignment</li> </ul> <p>All staff must be appropriately licensed and endorsed, including staff providing services to students with disabilities in educational settings at home or in hospitals.</p> <p>Special education teachers must be appropriately endorsed for their caseloads.</p> <p>All personnel in place on December 1 must be included on the December 1 Special Education Staff Report.</p> <p>An individual staff record must be provided for each person funded with IDEA dollars.</p> <p>Separate staff records must be provided for persons who are included under more than one project.</p>
	Salaries and benefits of special education, paraprofessionals, special education office support, and other non-certified	0100 0200	X	X	<p>Time and effort requirements apply.</p> <p>Special education paraprofessionals, including job coaches, must work under the direction and supervision of appropriately licensed and endorsed special education personnel.</p> <p>All personnel in place on December 1 must be included on the December 1 Special Education Staff Report.</p>

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	Substitutes	0120	X	X	<p>Detailed staff records are required for long-term substitutes.</p> <p>The salary and benefits of both the long-term substitute and the teacher who is on leave cannot both be paid out of IDEA funds for the same period of time.</p> <p>If IDEA funds are used to pay for substitutes to allow special education staff to attend professional development activities, it must be clearly delineated in the narrative.</p>
	Stipends	0150	X	X	<p>If IDEA funds are used to pay stipends to special education staff, the purpose for paying the stipend must be clearly delineated in the narrative.</p> <p>Stipends and additional pay that is clearly delineated and approved in the narrative should be reported with all other pay within each project code.</p> <p>If an appropriately licensed and endorsed staff person provides services during the regular school year (Project A) and provides services during the Extended School Year or Summer Program (Project B), two staff records must be submitted on the budget, and time and effort documentation must be recorded for each separate project.</p>
	Benefits: Substitutes and Stipends	0200	X	X	See above specific to Substitutes and Stipends.
	Tuition Reimbursement	0240	X	X	IDEA funds can be used to reimburse tuition for administrative unit employees to take special education coursework from higher education institutions.
					IDEA funds cannot be used to reimburse tuition for administrative unit employees to take general education courses.
Purchased Professional Services	Contracts for individuals hired to provide special education services or special education professional development	0300	X	X	<p>All individuals working directly with students with disabilities must be appropriately licensed and endorsed by the Colorado Department of Education.</p> <p>All contracts in place on December 1 must be included on the December 1 Special Education Staff Report.</p> <p>All individuals under contract, including individuals employed through an agency, must have a staff record.</p> <p>Administrative units should use this object code for reporting contracts for professional development.</p> <p>Individuals providing professional development must have a staff record using Job Class Code 347.</p> <p>Administrative units may use IDEA funds to contract with foreign language interpreters for IEP meetings and for meetings with parents with children with disabilities as long as the meetings are unique to the special education program and services for their children. Individual staff records must be entered on the budget for each foreign language interpreter.</p>

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Purchased Property Services	Repairs and Maintenance	0430		X	Repairs to special education assistive technology equipment that was purchased with IDEA funds can be budgeted under this object code.  If IDEA funds are used for this purpose, the narrative must clearly describe the services to be provided.
	Rentals of Vehicles	0440		X	If IDEA funds are used to rent/lease vehicles for special education staff, the narrative must describe how the vehicles will be used, and the administrative unit must submit documentation that the rental/lease of the vehicles will cost less than it would to reimburse the special education staff for mileage.  Approval will not be granted to use IDEA funds to purchase vehicles for the use of special education staff, including itinerant special education service providers and special education administrators.
	Other Rentals	0440	X	X	Equipment rentals must be clearly described in the narrative.  Building or space rentals must be clearly described in the narrative, including the purpose for which the space will be used. This includes rentals for professional development activities.
Other Purchased Services	Student Transportation	0510		X	This object should only be used for the costs of transporting students with disabilities to and from school and other activities. It does not include the purchase or rental of buses.  If IDEA funds are used to pay for students transportation, these costs cannot be included on the CDE 40 for Transportation reimbursement. Using federal funds for this purpose does not maximize the resources of the administrative unit.
	Unemployment Compensation Insurance	0525		X	Payments for unemployment compensation coverage for special education staff who are paid out of IDEA funds  This expense must be described and approved in the narrative.
	Workers' Compensation Insurance	0526		X	Payments for workers' compensation insurance for special education staff who are paid out of IDEA funds  This expense must be described and approved in the narrative.
	Communications, Phone and Postage	0530		X	The narrative must describe why these costs are above and beyond what the administrative unit provides for general education staff and services.
	Advertising	0540		X	Advertising costs for the recruitment of special education personnel or to notify the community of child find activities must be described in the narrative.
	Printing	0550		X	The narrative must describe why these costs are above and beyond what the administrative unit provides for general education staff and services.
	Tuition to Other Administrative Units	0562	X		A separate contract is needed for each administrative unit with whom you are contracting for special education services.  The narrative must explicitly describe the administrative unit's intent to use IDEA Part B funds for this specific purpose

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	Tuition to Private Sources (non approved agencies)	0564	X		A separate contract is needed for each private agency with whom you are contracting for special education services.
					Staff providing special education services must be appropriately licensed and endorsed by the Colorado Department of Education.  The narrative must explicitly describe the administrative unit's intent to use IDEA Part B funds for this specific purpose.
	Tuition to Facility Schools	0565	X		A separate contract must be entered on the budget for each facility school.  IDEA funds can only be used to pay the CDE approved excess cost rate, plus additional costs for special education services included on the IEP that were not included in the CDE approved rate.  Other education costs or costs for the summer program cannot be included.  The narrative must explicitly describe the administrative unit's intent to use IDEA Part B funds for this specific purpose.
	Travel and Registration	0580	X	X	Clearly describe the purpose of the staff travel in the narrative.  Travel for special education staff to participate in special education professional development activities is an allowable use of IDEA funds. This includes mileage, registration fees, meals and lodging.  Mileage reimbursement for special education itinerant staff is allowed.  Travel expenses for special education staff to participate in other job related duties is allowed.  If travel is specified for individuals providing contracted services, the individual's contract must separately indicate salary and travel expenses. The salary must be reported under object code 0300, and a staff record must be submitted with the appropriate job class code. Travel costs, as specified in the contract, will be reported under object code 0580. These costs must be specifically described in the IDEA Part B or Preschool narrative.
	Services Purchased from Other Sources	0599	X	X	Administrative units should not use this code for reporting contracts for professional development. Individuals providing professional development must be reported under contracts and there must be a staff record using job class code 347.  Individual contracts must be entered on the electronic budget for each contract included under this object.  All contracts included under this object must be clearly delineated in the narrative.

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Supplies	General Supplies	0610	X	X	<p>The narrative must define the types of supplies to be purchased and describe how they are above and beyond the supplies that are provided by the administrative unit for general education programs and services.</p> <p>Separate descriptions must be provided for supplies that are requested for instruction and support.</p>
	Books and Periodicals	0640	X	X	<p>The narrative must describe the types of books and periodicals to be purchased.</p> <p>Describe how the items to be purchased are above and beyond what is provided by the administrative unit for general education students and staff.</p>
	Electronic Media Materials	0650	X		<p>The narrative must describe the types of computer software to be purchased and explain why the items are above and beyond what is provided by the administrative unit for general education students.</p> <p>License for computer software should be included under this object code. The narrative must describe why the licenses are above and beyond what is provided for general education students.</p>
Equipment	Capitalized Equipment	0730	X	X	<p>All equipment that is capitalized must receive prior approval through the application narrative.</p> <p>Equipment must be above and beyond what is provided by the administrative unit for general education children and staff.</p> <p>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.</p>
	Non-capitalized Equipment	0735	X	X	<p>The narrative must clearly describe the types of equipment that will be purchased with IDEA funds and clarify how the equipment is above and beyond what is provided for general education students.</p> <p>If the administrative unit plans to use IDEA funds to purchase a computer for a child with disabilities, the computer must be related to the unique needs of the child. The unique need for the computer must be documented in the IEP and clearly describe in the narrative.</p> <p>IDEA funds cannot be used to purchase furniture for special education staff.</p> <p>IDEA funds can be used to purchase furniture for children with disabilities if the furniture is designed to fit the unique needs of a child with a disability and specified on the IEP.</p>
Other Objects	Dues and Fees	0810		X	<p>Dues and fees for special education professional organizations are an allowable use of IDEA funds. The narrative must clarify how the dues and fees are specific to the special education program and are above and beyond what is provided by the administrative unit for general education staff.</p>
	Contingency	0840		X	<p>This is allowed for budget purposes ONLY. This code cannot be used on the End-of-Year Special Education Revenue and Expenditures reporting system.</p>
	Indirect Costs	0869		X	<p>The CDE approved restricted indirect cost rate can be charged to the IDEA grant.</p> <p>If the administrative unit plans to charge indirect costs to the grant, this must be included in the narrative as well as the budget.</p>