**IDEA Federal Early Childhood Special Education Grant:**

**Quick Reference Guide – Fund Code 262**

**Supporting Children aged 3-5 with Disabilities**

**Priorities of IDEA:**

1. Serve eligible children, aged 3-5 years old with disabilities, through the provision of special education and related services deemed essential for the child’s success in developmentally appropriate activities;
2. Ensure services and supports are available for eligible children with disabilities, aged 3 to 5 years old, that are developmentally appropriate and specifically designed for 3 to 5 year olds;
3. Provide special education services and supports in accordance with IDEA 2004 and MA Special Education laws and regulations;
4. Ensure that young children have available to them a free and appropriate public education (FAPE) that emphasizes special education and related services designed to meet their unique needs and prepare them for further education;
5. Support young children with disabilities, aged 3 to 5, in inclusive and natural environments;
6. Ensure that the rights of children with disabilities and their parents are protected;
7. Assist localities and education service agencies to provide for the education of all children with disabilities;
8. Assess and ensure the effectiveness of efforts to educate children with disabilities.

| Category | Examples of Allowable Costs | Examples of Unallowable Costs |
| --- | --- | --- |
| 1. Administrator Salaries | * Special education or Early Childhood Special Education (ECSE) administrator; if the district administrator is a part-time special education or ECSE administrator and a part-time other district administrator, then the appropriate percentage of the individual’s time can be charged to the grant | * Program administrator/grant manager * Superintendent salary * Principal/Assistant Principal salary |
| 1. Instructional/ Professional Staff | * Salaries of special education teachers proportionate to their special education responsibilities * Salaries of staff to provide extended school year services as documented in the child’s Individual Education Plan (IEP) * IEP team coordinator * Nurse (service must be in the IEP) | * Entire salary unless the staff’s entire responsibility is related to special education * Routine nurse’s and guidance counselor’s service * Summer school staff salary |
| 1. Support Staff Salaries | * Secretary/bookkeeper for IDEA related work: only the portion of salary dedicated to special education support * Paraprofessionals work directly with children on IEPs and who work under a licensed special education teacher | * Entire salary unless the staff’s entire responsibility is related to special education |
| 1. Stipends | * Work or time related to special education over and above individual’s regular responsibilities * Curriculum development targeting children with disabilities is allowed for both special education and general education staff * College credit for special education instructional staff (with DESE approval) * Targeted professional development related to special education | * Curriculum development for general education * Work or time that is already part of an individual’s regular responsibilities * Professional development that does not target special education or the needs of children with disabilities |
| 1. Fringe Benefits | * MTRS * Other fringe benefits such as health insurance | * For any salary unless the staff’s entire responsibility is related to special education |
| 1. Contractual Services | * Substitute teachers filling in for special education teachers or for general education teachers performing duties targeting children with disabilities * High Quality Professional Development targeting children with disabilities for both special education and general education staff * Tuition for preschool programming, including child care centers, only for time necessary to provide Free Appropriate Public Education (FAPE): see the USED [Dear Colleague Letter](https://www2.ed.gov/policy/speced/guid/idea/memosdcltrs/preschool-lre-dcl-1-10-17.pdf) * Foreign language and Sign language interpreters for parents for IEP meetings * External vendors/related service providers | * Substitute teachers for general education teachers not performing duties targeting children with disabilities * CPI (crisis prevention) training for non-special education staff * Foreign language and Sign language interpreters for children |
| 1. Supplies and Materials | * Items costing less than $5,000 per unit or having a useful life of less than one year. * Software and instructional technology * Books, supplies, and materials specifically for program improvement for children with IEPs, aged 3-5. | * Items not solely related to the unique needs of an individual student or special education related costs including software, instructional technology, and curriculum materials |
| 1. Travel (Conference & Course Registration) | * Transporting children to and from school; children who are attending nonpublic schools, including child care settings, who are required to leave the nonpublic school site to receive special education and related services; * Parents to attend educational planning meetings held outside the resident district; or to visit their child who is assigned to a residential program outside the district as agreed upon through the IEP process * Staff travel from work to another school site, including child care settings, to support a child with an IEP | * Travel for staff from their home to work * Conference, course, or professional development related travel that does not target special education |
| 1. Other Costs | * Advertising for recruitment of personnel and other specific purposes necessary to meet the requirements of the IDEA grant * Communication devices for staff allowed only for special education activities (must be inventoried and discretely labeled as an IDEA purchase) | * May not be used for preschool Child Find activities * Advertising should not be used to promote an agency * If a device is used for non-special education activities, documentation is required of the extent to which it is used for special education |
| 1. Indirect Costs | * District [indirect cost rates](http://www.doe.mass.edu/Grants/essential.html) * Contracts exceeding $25,000 for professional services such as speech pathologist or nurse | * Indirect rate greater than the percentage assigned to district * Contracts exceeding $25,000 |
| 1. Equipment | * Items costing more than $5,000 per unit and having a useful life of more than a year. Must be itemized with a brief statement of the need for the item * Assistive Technology (equipment must be inventoried and discretely labeled as an IDEA purchase) * Specialized classroom furniture/equipment for children with disabilities * Adaptive playground equipment * PT/OT Equipment | * Routine classroom furniture * Bus/van purchase, lease, or rental, if not solely dedicated to special education related costs. * Any capital equipment not pre-approved by DESE |

**Private Schools**

Districts must [conduct timely and meaningful consultation](http://www.doe.mass.edu/sped/advisories/2018-1.html) for parentally placed private school and home-schooled students with disabilities who *attend* school within your district’s geographic boundaries, regardless of where the students live.

Timely and meaningful consultation must include representatives of the public school district, the private school, and parents of parentally placed private and home-schooled children with disabilities. For more information, see Special Education [Administrative Advisory SPED 2018-1](http://www.doe.mass.edu/sped/advisories/2018-1.html).

**Amendments**

* Required when there is any significant change in program objectives; any increase or decrease in the total amount of the grant; an increase in a line of the budget that exceeds $100 or 10% of the line (whichever is greater) or exceeds $10,000.

**Grants administered via EdGrants:**

* Request and submit an amendment between the 1st and the 15th of the month as to not collide with the payment request windows. To request an amendment, email your district liaison. **Please only request an amendment when you are ready to submit the amendment in EdGrants.**

**Grants administered via GEM$:**

* For all FY24 and beyond FC 0180 grants approved or administered through the new Grants for Education Management System (GEM$), the amendments must be processed in GEM$.