

Allowable/Unallowable Expenditure of Special Education Funds

This chart is not intended to be all inclusive but is designed to provide examples for both program and budget development. The federal regulation at 34 CFR 300.184 governs the expenditure of IDEA funds. Only excess costs of providing special education and related services may be charged to the flow through and preschool grants. All costs for staff, materials/supplies, equipment, etc. with federal funds are for the sole purpose of meeting the unique needs of SWD who need special education and related services. At risk regular education students for special education may use EIS funds only.

Function /Object Codes	Legend: A = Allowable U = Unallowable	IDEA Funds	Federal PreK	EIS Funds	State PreK
	Expenditure Items in order of Function Codes				
1000	Instruction - teacher/student interaction				
1000 - 110	Regular education teachers.	U	U	A	U
1000 - 110	Special education teachers/speech therapist.	A	A	A	A
1000 - 112	Special education PreK teacher.	A	A	U	A
1000 - 113	Substitute special education teachers.	A	A	A	A
1000 - 114	Substitute special education aides or paraprofessionals.	A	A	A	A
1000 - 115	Special education teachers extended day in school year.	A	A	U	A
1000 - 117	Special education teachers extended school year.	A	A	U	A
1000 - 118	Special education art/ music/adaptive physical ed. teachers.	A	A	U	A
1000 - 140	Special education aides/paraprofessionals.	A	A	A	A
1000 - 145	Special education interpreters.	A	A	U	A
1000 - 161	Special education technology specialist.	A	A	U	A
1000 - 191	Other administrative special ed.-lead teacher/specialist.	A	A	U	A
1000 - 321	Contracted services - teachers for SWD/EIS.	A	A	A	A
1000 - 322	Contracted services - Art, Music, Adaptive PE for SWD	A	A	U	A
1000 - 324	Contracted services - technology specialist.	A	A	U	A
1000 - 561	Tuition to other Georgia LEAs.	A	A	U	A
1000 - 562	Tuition to LEAs outside of Georgia.	A	U	U	U
1000 - 563	Tuition to private schools/organizations.	A	U	U	U
1000 - 569	Other tuition - paid to state/other governmental organizations for specialized instructional services.	A	U	U	U
1000 - 641	State textbooks/workbooks (QBE earned funds to use)	U	U	U	U
1000 - 641	Supplemental textbooks and workbooks.	A	A	A	A
		IDEA Funds	Federal PreK	EIS Funds	State PreK
2100	Pupil Services - assess/improve well-being				
2100 - 140	Special education aides/paraprofessionals.	A	A	A	A
2100 - 163	Special education nurses.	A	A	U	A
2100 - 164	PT, OT and O&M services.	A	A	U	A
2100 - 171	Teacher support specialists, educational diagnosticians or audiologists above leadership QBE allotment.	A	A	A	A
2100 - 174	School psychologists above QBE allotment.	A	A	A	A
2100 - 175	School psychometrists above QBE allotment.	A	A	A	A
2100 - 176	Special ed. school social workers above QBE allotment.	A	A	U	A
2100 - 179	Rehabilitation counselor for difference of grant.	A	U	U	U
2100 - 330	Contracted services - Nursing services for SWD	A	A	U	A

2210	Improvement of Instructional Services - staff training /staff development - GLRS specific	IDEA Funds	Federal PreK	EIS Funds	State PreK
2210 - 110	Teachers.	U	U	A	U
2210 - 113	Teacher substitutes for staff development.	A	A	A	A
2210 - 114	Substitute aides/paraprofessionals for staff development.	A	A	A	A
2210 - 115	Teachers for extended day.	A	A	A	A
2210 - 116	Professional development stipends with approved plan.	A	A	A	A
2210 - 117	Extended school year.	A	A	A	A
2210 - 140	Aide/paraprofessional substitutes for staff development.	A	A	A	A

2300	General Administration - administrative support personnel activities	IDEA Funds	Federal PreK	EIS Funds	State PreK
2300 - 300	Audit cost.	A	A	U	U
2300 - 880	Indirect cost.	A	A	U	U

2400	School Administration - school operations	<i>GNETS specific only</i>			
2400 - 130	Regular school principal	U	U	U	U
2400 - 130	Special education school principal	A	A	U	U
2400 - 131	Assistant principal	A	A	U	U

2600	Maintenance/Operation of Plant Services	<i>GNETS/GLRS specific</i>			
2600 - 181	Maintenance personnel.	A	U	U	U
2600 - 186	Custodial personnel.	A	U	U	U
2600 - 410	Water/sewer, pest control, garbage/cleaning services.	A	U	U	U
2600 - 620	Energy - Electricity - heat/air.	A	U	U	U

2700	Student Transportation	IDEA Funds	Federal PreK	EIS Funds	State PreK
2700 - 114	Substitute drivers/aides/monitors.	A	A	U	U
2700 - 180	Bus drivers.	A	A	A	U
2700 - 181	Bus aides/monitors/	A	A	A	U
2700 - 511	Student transportation purchased within Ga. -another LEA, parent/individual,	A	A	A	A
2700 - 519	Student transportation purchased from other sources.	A	A	A	A
2700 - 410	Water/sewer, pest control, garbage/cleaning services.	A	U	A	U
2700 - 620	Energy - Electricity/heat/air and bus fuel.	A	A	A	U

2900	Other Support Services	IDEA Funds	Federal PreK	EIS Funds	State PreK
2900 - 592	Other purchased services from LEAs/RESAs within Ga.	A	A	A	A

5000	Other Outlays	IDEA Funds	Federal PreK	EIS Funds	State PreK
5000 - 930	Operating transfers to other funds (Permissive-reduction of local effort.	A	U	U	U

The following Function Codes do not usually apply to special education grants.		IDEA Funds	Federal PreK	EIS Funds	State PreK
2220	Educational Media Services	U	U	U	U
2500	Support Services - Business Office	U	U	U	U
2800	Support Services - Central	U	U	U	U
3100	School Nutrition	U	U	U	U
3200	Enterprise Operations	U	U	U	U
3300	Community Services Operations	U	U	U	U
5100	Debt Services	U	U	U	U

The following Object Codes apply to Function Codes 1000, 2100,2210,2300,2400,2600,2700 unless otherwise specified.		IDEA Funds	Federal PreK	EIS Funds	State PreK
141	Secretarial staff for SWD.	A	U	U	U
142	Clerical staff for SWD.	A	U	U	U
190 not in 1000	Other <u>management</u> personnel above QBE allotment - Director/ Manager.	A	A	U	U
191	Other <u>administrative support</u> personnel above QBE allotment - Assistant Director, Coordinator or Specialist.	A	A	A	A
199	Other salaries/compensation not classified elsewhere.	A	A	A	A
200	Employee benefits(salary, benefits, insurance, social security, retirement, workers comp., unemployment comp., and annuity plans.	A	A	A	A
300	Contracted services provided.	A	A	A	A
430	Repair/maintenance of equipment.	A	A	A	A
441	Lease/rental of building for SWD.	A	A	U	A
442	Lease/rental of equipment for SWD.	A	A	U	A
443	Lease/rental of computer equipment for SWD.	A	A	U	A
444	Other rentals for SWD.	A	A	U	A
530	Communication - telephone, postage, fax.	A	A	A	A
580	Travel - employees to include meals, hotel, other expenses.	A	A	A	A
595	Other purchased services.	A	A	A	A
610	Supplies and materials-paper, office/cleaning supplies, printing, food for instruction.	A	A	A	A
611	Technology related supplies.	A	A	A	A
612	Computer software.	A	A	A	A
615	Expendable equipment - per unit cost of less than \$1000 for state and \$5000 for federal funds.	A	A	A	A
616	Expendable computer equipment - per unit cost less than \$1000 for state and \$5000 for federal funds.	A	A	A	A
642	Other books and periodicals- not textbooks.	A	A	A	A
730	Purchase of equipment - not buses or computers - per unit cost of more than \$5000 with life expectancy of more than one year.	A	U	U	U
732	Use 2700-732 for purchase of a bus	U	U	U	U
	Purchase or lease of computers - per unit cost of more than \$1000 for state and \$5000 for federal funds with life expectancy of more than one year.	A	U	U	U
734	Registration fees.	A	A	A	A

810	Other expenditures for goods and services such as reimbursement of college courses.	A	A	U	A
		IDEA Funds	Federal PreK	EIS Funds	State PreK
	The following items come forward in conversations with sp ed directors.				
	ESY personnel.	A	A	U	A
	Lead teachers.	A	A	U	A
	Special ed director(only after use of all QBE funds first - then proportional IDEA grant.	A	U	U	U
	Substitute for regular ed teacher attending sp. ed. related staff development activities.	A	A	A	A
	Child care/food for parent training/meetings.	A	A	U	A
	Consultant services on topics not sp. ed. specific.	U	U	A	U
	Contracted curriculum development for sp ed.	A	A	U	A
	Fees for vocational training.	A	U	U	U
	Legal fees - prosecution/defense of claims or suit and fines/penalties.	U	U	U	U
	Parent/private transportation contract.	A	A	U	A
	Psychiatric/medical treatment.	U	U	U	U
	Clothing, uniforms, shoes (includes Special Olympics).	U	U	U	U
	Refreshments for staff meetings/at award banquets.	U	U	U	U
	Lunch/dinner meals at a "working session" during the normal meal time as stated on agenda and no other opportunity is provided. Guest speakers do not qualify as working session.	A	A	A	A
	Food for instructional purposes as in integral part of the program.	A	A	U	A
	Bus adapted with lift, AC, special seat belts	A	A	U	U
payor of last	Eye glasses, hearing aids, or implant(all other means tried).	U	U	U	U
	Loaner hearing aid kept at school.	A	A	U	U
	Individually prescribed prosthesis or equipment.	U	U	U	U
	Medically prescribed equipment.	U	U	U	U
	Adaptive playground equipment.	A	A	U	A
	PT/OT equipment.	A	A	U	A
	Routine classroom furniture.	U	U	U	U
	Specalized classroom furniture/equipment.	A	A	U	A
	Architect fees for remodeling/renovation of sp ed class.	A	U	U	U
	School building improvements unique for SWD.	A	U	U	U
	Advertising for sp ed personnel, child find, and disposal of records.	A	U	U	U
	Alcoholic beverages.	U	U	U	U
	Data processing/reporting - Proportional to SWD population if purchasing software, equipment,etc.	A	U	U	U

