

Local Educational Agency (LEA) Individuals with Disabilities Education Act (IDEA) Part B Sections 611 and 619 Budget Matrices

IDEA Part B Section 611 (3-21) and Section 619 (3-5) Allocations

IDEA Part B Sections 611 and 619 allocation tables can be found on the Special Education profile page in iGrants or on the [Special Education website](#).

IDEA Part B Sections 611 and 619 flow-through allocations to LEAs are based on three distribution factors:

- A **BASE** amount is allocated based on 75% of FY1999's federal grant for minimum flow-through required by Federal IDEA Statute;
- 85% of remaining funds are allocated on the basis of relative **POPULATION** of children aged 3-21. This is the previous year's October Enrollment of Public and Private Schools (final October Student Enrollment Report submitted to the Office of Superintendent of Public Instruction (OSPI)); and
- 15% of remaining funds are allocated based on **POVERTY** in which the previous year's October Free and Reduced School Meal Rates are used.

Allowable Expenditures

IDEA Part B Sections 611 and 619 funds must be used only to pay the excess costs of providing special education and related services to children with disabilities, such as costs for special education teachers and administrators; related services providers (speech therapists, psychologists, etc.); materials and supplies for use with children with disabilities; professional development for special education personnel; professional development for regular education teachers who teach children with disabilities; and specialized equipment or devices to assist children with disabilities. Expenditures must benefit eligible students who are receiving special education services. IDEA Part B Section 611 funds may be used in the provision of service to all eligible students aged 3 through 21. In addition, IDEA Part B Section 619 preschool funds must be expended in the provision of service to eligible students aged 3 through 5. Proposed expenditures must be described using Federal Project Budget Form.

Federal Project Budget

Please note: A separate Federal Project Budget form must be completed for Section 611 and Section 619 funding. Following are guidelines and definitions of various activities and objects of expenditure. This information is provided to LEAs for proper coding of allowable expenditures when preparing budget and expenditure forms.

Activity code numbers and examples of activities funded under each are listed below:

21 Supervision-Instruction

- Special education supervision
- Special education secretarial/clerical services

22 Learning Resources

- Special education audio-visual aids

24 Guidance and Counseling

- School counselors
- School social workers

25 Pupil Management and Safety

- Bus aides
- Pupil security personnel
- Playground aides in assistance of students with disabilities
- Lunchroom aides in assistance of students with disabilities

26 Health/Related Services

- School psychologists
- Speech and language pathologists
- Audiologists
- School nurses
- Physical therapists
- Occupational therapists
- Orientation and mobility specialists
- Psychometrist
- Physical and mental health personnel

27 Teaching

- Special education teachers
- Special education paraeducators
- Special education teachers of homebound instruction
- Interpreters
- Substitute teachers
- Special education services, equipment, and materials

29 Payments to School Districts

- Payments to other LEAs for special education services provided.

31 Instructional Professional Development

- Additional contract days that are provided for the express purpose of professional development should be recorded in this category.

32 Instructional Technology

- Computers and specialized equipment or devices to assist students with disabilities.

33 Curriculum

- Costs related to the development and implementation of curriculum for students with disabilities.

Objects of expenditure are defined as follows:

0 Debit Transfer: This object is used to transfer in direct expenditures previously charged to another program and/or activity.

2 Salaries—Certificated: This object is used to record all expenditures for salaries of certificated employees. A certificated employee means a person who holds a professional education certificate issued by OSPI and is one of the following:

- The person is employed by a district in a position for which such certificate is required by statute rule of the State Board of Education or written policy or practice of the employing district.
- The person is employed by an agency in a position for which such certificate is required.

This also includes substitutes and extended contracts for above-defined positions. Refer to the [Accounting Manual for Public School Districts in the State of Washington, Chapter 6, for further information.](#)

3 Salaries—Classified: This object is used to record all expenditures for salaries of classified employees. A classified employee means any person employed by a district in a position that is not a certificated employee staff position. This includes the compensation of employees such as supervisor, professional, technical, skilled, secretarial, clerical, aides and others who work with special education students and who do not meet the definition of certificated above. Refer to the [Accounting Manual for Public School Districts in the State of Washington, Chapter 6, for further information.](#)

4 Employee Benefits and Payroll Taxes: This object is used to record all expenditures for employee payroll-generated benefits and employer taxes. Employee benefit and payroll tax expenditures include, but are not limited to:

- OASI (social security and Medicare),
- State retirement systems (TRS and PERS),
- Unemployment insurance,
- Industrial insurance, medical aid, and supplemental pension contributions (workers' compensation),
- Health care benefits,
- Health Care Authority retirement.

5 Supplies, Instructional Resources, and Non-capitalized Items: Supplies are identified as items of an expendable nature that are consumed in uses related to programs and services for special education students. These items may also lose their identity through fabrication or incorporation into a different or more complex unit or structure. Instructional resources are those materials used to instruct students in skills or knowledge in the classroom (Activity 27 Teaching). Non-capitalized items are items of equipment that are not reported under Object 9, Capital Outlay. The item must have a useful life of less than one year and/or have an acquisition cost that is less than \$5,000 or the minimum capitalization value established by the LEA. Refer to the [Accounting Manual for Public School Districts in the State of Washington, Chapter 6, for further information.](#)

- 7 Purchased Services:** This object is used to record expenditures for services and associated goods from independent contractors for special education and related services rendered to the LEA under expressed or implied contract with the exception of items classified as Object 8 Travel. If such expenditures increase the value or life of an asset, they should be recorded in Object 9 Capital Outlay. Refer to the [Accounting Manual for Public School Districts in the State of Washington, Chapter 6, for further information](#).
- 8 Travel:** This object is used to record expenditures for authorized travel in accordance with the policies of the school district. This travel may include contractual services for transporting school district employees, students, employment candidates, and representatives from place to place and the furnishing of accommodations incidental to travel and other expenditures necessitated by travel. Do not include expenditures for transporting students to and from school, instruction sites, or extracurricular activities which are recorded in Program 99 or the ASB fund.
- 9 Capital Outlay:** This object is used to record expenditures for capitalized equipment and improvements to buildings and/or grounds infrastructure that are related to special education programs and services. Equipment is defined as a nonexpendable, tangible item of personal property having a useful life of more than one year and an acquisition cost which is the lesser of the capitalization policy established by the school district or \$5,000. Capital outlay must be justified in terms of services to special education students. For example, desks, file cabinets, or copy machines are not appropriate expenditures.

When the total for capital outlay exceeds **\$5,000**, an Application for Use of IDEA Part B Funds for Construction, Alteration of Facilities, and/or Equipment Purchases must be submitted for approval prior to expending funds. Email [Cyndie Hargrave](#) to request a copy of the application.

Direct services for students must be first priority for purchases.

Indirect costs may be generated by all expenditure objects. All totals will be verified after indirect rates are confirmed by OSPI.



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