Fiscal Guidance for Early Intervening Services: Required and Voluntary

Overview

This document outlines the fiscal requirements for school districts and community schools required to redirect 15 percent of federal special education funds toward early intervening services to address significant disproportionality, as well as districts that elect to voluntarily redirect funds for early intervening services. The document distinguishes between required and voluntary redirection of funds and the allowable costs for early intervening services.

These requirements apply to school districts and community schools, referred to generally as "districts" throughout the remainder of this document.

Required Early Intervening Services

What are comprehensive coordinated early intervening services?

Early intervening services required for districts identified with significant disproportionality are known as "comprehensive coordinated early intervening services."

According to the Individuals with Disabilities Education Act (IDEA) 34 CFR §300.646(b)(2), if a state education agency determines that a district has significant disproportionality based on race or ethnicity with respect to the identification of children with disabilities, the identification of children in specific disability categories, the placement of children with disabilities in particular educational settings, or the taking of disciplinary actions, the school district must use 15 percent of its IDEA Part B allocation for comprehensive coordinated early intervening services. The services are to be designed to meet the needs of the children in the district, particularly, but not exclusively, those included in the group identified as significantly disproportionate.

Comprehensive coordinated early intervening services include:

- Activities that include professional development, educational and behavioral evaluations, services and supports to the identified student population as described above;
- A review and assessment of the factors contributing to the significant disproportionality, including a lack of access to scientifically-based instruction; economic, cultural or linguistic barriers to appropriate identification or placement in particular educational settings; inappropriate use of disciplinary removals; lack of access to appropriate diagnostic screenings; differences in academic achievement levels; and
- A review of the policies, practices or procedures contributing to the significant disproportionality, including a policy, practice or procedure that results in a failure to identify, or the over-identification of, a racial or ethnic group (or groups).

Which students can receive comprehensive coordinated early intervening services?

Per federal guidance, a district may use funds reserved for comprehensive coordinated early intervening services to serve children **ages 3 through grade 12**, particularly, but not exclusively, children in those groups identified as significantly disproportionate:

- Children who are not currently identified as needing special education or related services, but who need additional academic and behavioral support to succeed in a general education environment;
- Children with disabilities; however, districts may not limit the provision of comprehensive coordinated early intervening services to only children with disabilities; and

- Preschool children, though the district retains full flexibility regarding whether the reservation is made with IDEA section 611 funds for children ages 6-21, IDEA section 619 funds for children ages 3-5, or both.

The chart at the end of this document identifies allowable costs under the IDEA for early intervening services.

What are the reporting requirements for comprehensive coordinated early intervening services?

Districts that are mandated to budget and expend 15 percent of their Part B allocation for comprehensive coordinated early intervening services are obligated to report the following to the Ohio Department of Education:

- The number of students who receive comprehensive coordinated early intervening services; and
- Of those students who received comprehensive coordinated early intervening services, the number who subsequently received special education and related services within two years after receiving comprehensive coordinated early intervening services.

Where can we get additional information and resources?

The U.S. Department of Education provides further information and guidance on significant disproportionality, required activities and the allowable uses of IDEA funds for comprehensive coordinated early intervening services.

The Center for IDEA Fiscal Reporting developed a *Comprehensive Coordinated Early Intervening Services Practice Guide* to provide examples of fiscal and student data tracking for required and voluntary early intervening services. The Center for IDEA Fiscal Reporting developed additional resources to plan and implement comprehensive coordinated early intervening services.

Voluntary Early Intervening Services

What are coordinated early intervening services?

Early intervening services voluntarily implemented by districts are known as “coordinated early intervening services.”

According to IDEA 34 CFR §300.226, regulations permit a district to voluntarily use **up to 15 percent** of its Part B allocation to develop and implement coordinated early intervening services. Districts may use these funds to provide academic and behavioral intervention services for students without disabilities in kindergarten through grade 12, with a strong emphasis on grades K-3.

School districts are encouraged to use IDEA funds for coordinated early intervening services for students who are not currently identified as having a disability but who may need additional academic and behavioral supports to succeed in a general education environment, and to support the teachers and staff who work with these students.

Coordinated early intervening services include:

- Professional development for K-12 general education teachers and other school staff to effectively deliver scientifically-based academic instruction and behavioral interventions. This also includes scientifically-based literacy instruction and instruction on the use of adaptive and instructional software; and
- Providing educational and behavioral evaluations, services and support to general education students who need additional support to be able to succeed in the classroom.

The chart at the end of this document identifies allowable costs under the IDEA for early intervening services.

What are the reporting requirements for coordinated early intervening services?

Pursuant to IDEA 34 CFR §300.226(d), districts that opt to use up to 15 percent of their Part B allocation for coordinated early intervening services are obligated to report the following to the Department:

- The number of students who receive early intervening services; and
- Of those students who received early intervening services, the number who subsequently received special education and related services within two years after receiving early intervening services.

What are the funding parameters for coordinated early intervening services?

Supplement, Not Supplant

Federal IDEA Part B funds budgeted for coordinated early intervening services may be used to supplement, but not supplant, services aligned with activities funded by and carried out under any federally funded project. There is no "supplement, not supplant" requirement for state or local funds (34 CFR §300.208 (a)). Funds for coordinated early intervening services may be used to develop and support a multi-tiered system of instruction and intervention but may not be used to support the implementation of core (universal) instructional activities.

Time and Effort

Per the requirements for federal awards (2 CFR §200), any individual whose personnel costs are charged to a federal grant must provide time and effort documentation, semi-annual certification of a single cost objective or monthly personnel activity reports. Semi-annual certifications of a single cost objective are to be completed by/for those individuals whose work meets the definition of a single cost objective. Monthly or pay-period personnel activity reports are completed by individuals who have multiple cost objectives. District staff must complete a monthly personnel activity report if services are being provided in more than one area and do not solely provide special education or related services for coordinated early intervening services. Time and effort reporting are a part of the allowable costs as defined by the U.S. Office of Management and Budget's Uniform Guidance.

How can I get more information and answers to questions?

For more information about funding requirements for required and voluntary early intervening services, please contact the Ohio Department of Education's Office for Exceptional Children.

What are allowable costs under IDEA for required and voluntary early intervening services?

Symbol Key: ✓ Always allowed ✓ Never allowed ✓ Allowed; special requirements or additional information required

Allowed	Not Allowed	Budget Item/Activity
	✓	**BUS, VAN or OTHER STUDENT TRANSPORTATION COSTS:** Transportation is not an allowable use of EARLY INTERVENING SERVICES funds.
	✓	**COMPUTER NETWORK COSTS:** Computer networking costs must be included as part of the district's indirect costs and are not direct budget line items.
✓		**COORDINATOR SALARY:** Funds may be used for salaries and fringe benefits, or a portion thereof, for staff that directly coordinate or supervise allowable early intervening services. A personnel activity report may be required for compensation. Coordination staff costs must be specific to early intervening

Allowed	Not Allowed	Budget Item/Activity
		services activities and may not include coordination of services intended to benefit all students or students with disabilities.
	✓	**CONSTRUCTION/NEW BUILDING:** New construction does not meet the criteria for the utilization of IDEA Part B funds for early intervening services.
	✓	**EVALUATIONS FOR SPECIAL EDUCATION ELIGIBILITY DETERMINATIONS:** The costs for student evaluations and determinations is part of Child Find and is a district-required activity separate from early intervening services. Evaluations, including independent evaluations, for determining eligibility for special education are not considered early intervening services.
✓		**GUIDANCE COUNSELOR SALARIES – SCHOOL BASED:** Fundable activities may include a school counselor's efforts to implement progress monitoring, other early intervening services evaluations, behavioral interventions and related professional development specifically and solely to students targeted for early intervening services. School counselors may not deliver reading or math instruction under early intervening services funding unless they also hold the appropriate license to deliver reading or math instruction and meet highly qualified teacher requirements.
✓		**INDIRECT COSTS:** A school district that has an approved indirect cost rate established through the Office of Grants Management may include an indirect cost amount as part of the 15 percent redirection. The indirect cost percentage used for the district's IDEA Part B budget in the Comprehensive Continuous Improvement Plan is the same percentage that may be used as part of the district's early intervening services budget, as the amounts are part of the same application.
✓		**INSTRUCTIONAL EQUIPMENT AND ELECTRONIC DEVICES:** Purchase of electronic items such as iPods, iPads, laptops, netbooks and smartboards whose purpose is direct instructional activities or behavioral supports to students targeted for early intervening services are acceptable. Items must be included in the district inventory of items purchased with Part B funds.
✓		**INSTRUCTIONAL MATERIALS:** Instructional materials purchased with early intervening services funds must be exclusively used for delivering early intervening services including educational and behavioral evaluations, services and supports and scientifically-based literacy instruction. Early intervening services funds may not be used to purchase materials used in the core instructional program intended for all students.
✓		**INSTRUCTIONAL TECHNOLOGY STAFF SALARIES:** A district may employ or contract with instructional technology staff to carry out allowable early intervening services activities. Early intervening services funds may not be used for activities intended for an entire class or school. The IT staff costs must be linked to specific early intervening services activities and not a part of the general cost of a district's IT network costs. District-wide network costs must be included as a part of the district's indirect costs and are not direct budget line items.
✓		**MENTORS:** A district may hire or contract with individuals or organizations for mentoring services to carry out allowable early intervening services activities. A mentor, unless appropriately licensed, may not provide instruction to students. Mentors may only support, reinforce or follow-up on instruction provided by and under the supervision of an appropriately licensed general education teacher.
✓		**NURSE SALARIES – SCHOOL BASED:** Examples of activities that may be funded with early intervening services include a school nurse's efforts to

Allowed	Not Allowed	Budget Item/Activity
		implement progress monitoring, other early intervening services evaluations, behavioral interventions and related professional development. School nurses may not deliver reading or math instruction under early intervening services funding if they do not hold the appropriate license to deliver reading or math instruction.
	✓	**OFFICE EQUIPMENT:** The purchase of non-instructional equipment is not an allowable use of early intervening services funds.
✓		**PARAPROFESSIONAL SALARIES:** A paraprofessional must serve as a general education paraprofessional and may: • Participate in professional development to enable the paraprofessional to support the delivery of scientifically-based academic and behavioral interventions and, if appropriate, the use of adaptive and instructional software. • Support, reinforce or follow-up on the provision of educational and behavioral services provided by, and under the supervision of, an appropriately licensed general education teacher.
✓		**PHYSICAL OR OCCUPATIONAL THERAPIST SALARIES:** Occupational therapy or physical therapy may be a related service provided to students with disabilities in accordance with an Individualized Educational Program or service plan. If occupational or physical therapy is provided to identified students with disabilities, it is not considered an early intervening services-related cost. For students without disabilities for whom early intervening services are determined to be necessary, occupational and/or physical therapy may be determined to be early intervening services and provided until such point as the child may be identified as a student with a disability.
✓		**PROFESSIONAL DEVELOPMENT SERVICES:** A district may purchase and/or provide professional development services for general education teachers and other school staff to enable such personnel to deliver scientifically-based academic and behavioral interventions, including scientifically-based literacy instruction and, where appropriate, instruction on the use of adaptive and instructional software; and providing educational and behavioral evaluations, services and supports. This professional development may include preschool instructional staff and special education instructional staff if the district is mandated to provide comprehensive coordinated early intervening services.
✓		**PSYCHOLOGIST SALARIES – SCHOOL BASED:** Examples of activities that may be funded with early intervening services include a school psychologist's efforts to implement progress monitoring, other early intervening services evaluations, behavioral interventions and related professional development. School psychologists may not deliver reading or math instruction under early intervening services funding unless they also hold the appropriate license to deliver reading or math instruction and meet highly qualified teacher requirements.
✓		**PUPIL SERVICES STAFF SALARIES:** Pupil services staff include school psychologists, school social workers, school counselors and school nurses. Under early intervening services funding, pupil services staff may not provide services or instruction outside the parameters of her or his license.
	✓	**REMODELING/RENOVATION:** Remodeling or renovation does not meet the criteria as an eligible expenditure for the use of IDEA Part B funds for early intervening services.

Allowed	Not Allowed	Budget Item/Activity
	✓	**RENT or OCCUPANCY COSTS:** Rent or occupancy costs do not meet the criteria as an eligible expenditure for the use of IDEA Part B funds for early intervening services.
✓		**SOCIAL WORKERS SALARIES – SCHOOL BASED:** Examples of activities that may be funded with early intervening services include efforts from a school social worker to implement progress monitoring, other early intervening services related evaluations, behavioral interventions and related professional development. Under early intervening services funding, an appropriate license and highly qualified teacher status are required for school social workers to deliver reading or math instruction.
✓		**SOFTWARE:** Software purchased with early intervening services funds must be exclusively used in the delivery of early intervening services including educational and behavioral evaluations, services and supports including scientifically-based literacy instruction for students. Early intervening services funds may not be used to purchase software for the core instructional program intended for all students.
✓		**SUBSTITUTE TEACHER SALARIES:** Districts may budget for general education substitute teachers to implement allowable early intervening services activities.
✓		**TECHNOLOGY STAFF:** A district may employ or contract with technology staff to carry out allowable early intervening services activities. The information technology staff costs must be linked to specific early intervening services activities and not a part of the general cost of a district's IT network costs. Early intervening services funds may not be used for activities intended for an entire class or school. District-wide network costs must be included as a part of the district's indirect costs and are not direct budget line items.
✓		**TEACHER SALARIES – GENERAL EDUCATION:** Under both required and voluntary early intervening services funding, general education teachers may be compensated with early intervening services funds to provide academic interventions, behavioral interventions, assessments and professional development to identified, targeted students. For required early intervening services, the group of targeted students may include students currently identified with disabilities and preschool students ages 3 to 5. The instructional staff must be properly licensed and meet highly qualified teacher requirements.
	✓	**TEACHER SALARIES – SPECIAL EDUCATION:** No special education salaries for staff providing services directly related to a student's Individualized Education Program may be paid with early intervening services funds. Special education staff may be included in the amounts used to provide early intervening services if the services are designed to address the factors identified as contributing to significant disproportionality. Teachers who hold both special education and general education licenses may provide early intervening services if their job assignment is prorated.
	✓	**TRANSPORTATION – STUDENT:** Student transportation does not meet the criteria as an eligible expenditure for the use of IDEA Part B funds for early intervening services.
✓		**TRAVEL (STAFF):** Travel costs must be generated from the implementation of early intervening services activities, such as professional development.
✓		**TUTORS:** A district may hire or contract with individuals or organizations for tutoring services to carry out early intervening services activities. Tutors may:

Allowed	Not Allowed	Budget Item/Activity
		• Participate in or provide professional development to enable teachers and other school staff to deliver scientifically-based academic and behavioral interventions and, if appropriate, the use of adaptive and instructional software. • Support, reinforce or follow-up on the provision of educational and behavioral services provided by and under the supervision of an appropriately licensed general education teacher.
	✓	**UNIVERSAL SCREENING:** Early intervening services funds may be used to provide services only to students in need of additional academic or behavioral support in order to succeed in the classroom. Early intervening services funds may not be used for activities intended to provide high quality instruction to an entire class or school. Universal screening is part of the core instructional program provided to all students and not principally intended to address the needs of students who are **not** currently identified as needing special education or related services but who need additional academic and behavioral support to succeed in a general education environment.
	✓	**SCREENING – SPECIAL EDUCATION CHILD FIND:** A district may not use early intervening services funds for activities to identify, locate or evaluate students with disabilities including screening for preschool, hearing or vision disabilities.
	✓	**UTILITIES:** Utility costs must be included as part of the district's indirect costs and are not direct budget line items.