

Claiming IDEA Funds and State Categorical Aid

The salary and benefits of special education teachers and related services staff may be funded through IDEA, state special education categorical aid, or a combination of both aid programs. IDEA funds reimburse claimed expenses at 100%. State special education categorical aid reimburses claimed expenses at approximately 26 to 28%.

However, the same expense may not be claimed for both federal IDEA and state special education categorical aid funding.

For instance, a special education teacher whose salary and benefits totaling \$100,000 can be funded....

- **Using federal funds:** Claim \$100,000 (100%) for salary/benefits on the IDEA budget and receive \$100,000. Thus, no state categorical funds may be claimed for this individual; or
- **Using state funds:** Claim \$100,000 of this individual's salary/benefits from state categorical funds for which the LEA will receive approximately 28% or \$28,000 of state special education categorical aid. Use local funds to make up the difference; or
- **Using both state and federal funds:** Request a percentage on both state and federal programs. For example, claim \$60,000 (60%) for salary/benefits on the IDEA budget (receive \$60,000). Claim \$40,000 (40%) for salary/benefits on the state categorical aid (receive \$11,200 or 28%). In this example, the LEA used both funding sources, but the same expense was not claimed on both programs.

AN LEA CANNOT....

- **Claim the same salary/benefit expense on both federal and state aid programs:**
 - Claim \$100,000 (100%) for salary/benefit expenses on the IDEA budget (receive \$100,000) and claim any salary/benefit costs for this same individual from state categorical funds; or
 - Claim \$100,000 (100%) for salary/benefit expenses on the state categorical aid program (receive \$28,000) and claim \$72,000 of salary/benefit expense from IDEA funds (receive \$72,000). In this example, the same expense would be claimed on both aid programs.