

**SPECIAL EDUCATION FINANCE  
COVID-19 FAQ  
March 31, 2020**

Please read the guidance from the U.S. Department of Education on Questions and Answers:  
[Providing Services to Children with Disabilities During the Coronavirus Disease 2019 Outbreak, March 2020.](#)

**Quick Links**

- [Activities](#)
- [Staff](#)
- [Transportation](#)
- [Tuition](#)
- [Maintenance of Effort](#)
- [Payments](#)
- [Contact Information](#)

**ACTIVITIES**

**Q: What activities, other than special education and related services, may and may not be provided with IDEA Part B funds both prior to and during a COVID-19 school closure?**

A: Allowable activities during partial closure or full closure may include: disseminating materials to students with disabilities while at home, providing virtual learning opportunities to students with disabilities, disseminating health and COVID-19 information that is specifically related to students with disabilities, developing emergency plans for students with disabilities, providing telehealth services to students with disabilities, developing curriculum and/or materials for students with disabilities, and/or obtaining online professional development opportunities related to students with disabilities, etc.

Districts/LEAs may not use IDEA Part B funds to carry out activities that are not specific to students with disabilities (e.g., providing general COVID-19 activities for all students and staff, preparing and delivering lunches to all students, preparing and delivering homework to all students, etc.)

## STAFF

### IDEA Federally Paid Certificated Staff

**Q: Can districts/LEAs continue to pay Special Education K-12 and ECSE certificated staff with federal IDEA Part B 611, ECSE 611, and/or ECSE 619 funds during school closures due to COVID-19?**

A: From the federal guidance that has been posted, any staff paid with federal IDEA funds must continue to do IDEA related activities or be placed on paid administrative leave in order to draw these funds.

### IDEA Federally Paid Non-certificated/Hourly Staff

**Q: Can districts/LEAs continue to pay Special Education K-12 and ECSE non-certificated staff with Part B 611, ECSE 611, and/or ECSE 619 funds during school closures due to COVID-19?**

A: From the federal guidance that has been posted, any staff paid with IDEA federal funds must continue to do IDEA related activities or be placed on paid administrative leave in order to draw these funds.

Districts/LEAs **may not** use IDEA federal funds to pay non-certificated staff to carry out activities that are not specific to children with disabilities (e.g., general COVID-19 activities for all children and staff, deliver lunches to all children, deliver homework to all children).

If non-certificated staff are continuing to provide some IDEA related services during part of their work time, but also performing non-IDEA related activities, the individual must complete and maintain a Personnel Activity Report (PAR) to document the amount of time each activity is performed.

- [Information regarding a PAR](#)

### State/Local/or County Paid Staff

**Q: Can districts/LEAs continue to pay Special Education K-12 and ECSE staff (both certificated and non-certificated) with state, local or county funds during school closures due to COVID-19?**

A: Any staff paid with state, local or county funds may continue to do IDEA related activities or be placed on paid administrative leave. These expenditures should be included in the Maintenance of Effort (MOE) calculation and may seek ECSE reimbursement if applicable.

Any staff paid with state, local or county funds that does not continue to do IDEA related activities, or is assigned non-special education duties, should not be included in the MOE calculation and should not be claimed for ECSE reimbursement.

## **Flexibility in Switching Staff Duties/Funding Sources**

**Q: Can districts/LEAs shift payment of IDEA federal funds from non-certificated staff to certificated staff during school closures due to COVID-19?**

A: Districts/LEAs can shift IDEA federal funds between positions that will continue to work on special education activities or be placed on paid administrative leave as long as the district/LEA continues to meet MOE in one of the four areas. Districts/LEAs may need to complete a budget revision to budget IDEA federal funds under the appropriate object code.

Districts/LEAs must also ensure any IDEA federally paid salaries are deducted from Medicaid claims when redirecting IDEA federal funds between positions.

## **Contracted Staff (not allowed unless they continue to provide some type of SPED services)**

**Q: Can districts/LEAs continue to pay contracted staff (e.g., Occupational Therapists, Physical Therapists, Speech/Language Therapists) IDEA federal funds if they are not providing direct therapy during school closures due to COVID-19?**

A: Districts/LEAs are encouraged to review contracts with therapy providers and consider working with providers to determine if alternate methods of therapy can be provided to students with disabilities during this period of school closures due to COVID-19. Some alternate methods may include teletherapy or providing video links to parents of children with disabilities that can be used at home, as these activities would ensure the continuity of special education and related services to children with disabilities.

However, whether or not districts/LEAs continue to pay vendors for contracted therapy services is a local decision. If current year IDEA federal funds are not expended, the funds will carry over to the next fiscal year. Districts/LEAs choosing not to pay vendors during this period may consider providing their contractors with notification letters of suspended services so that the contractors may claim unemployment benefits during the school closure.

## **TRANSPORTATION**

### **Buses**

**Q: Can districts/LEAs utilize ECSE buses to provide meals to our ECSE students?**

A: Districts/LEAs using ECSE buses to deliver meals to students will not receive ECSE state or IDEA federal reimbursement, as meals are not an ECSE reimbursable expense and this is not a special education direct cost. However, if staff delivering meals are also providing ECSE services or ECSE information and/or assignments to students with disabilities, then transportation costs for the ECSE buses used can be claimed as reimbursable ECSE expenses. The district/LEA should consider utilizing an employee's vehicle and reimbursing mileage or using a district/LEA vehicle if it is more cost efficient than utilizing a bus.

For the use of school buses to transport meals, the district/LEA will report the expense under Function Code 2552 (district operated transportation) and report the miles as ineligible, non-route miles. Again, meal delivery is not an allowable ECSE expense.

**Q: Can districts/LEAs utilize K-12 SPED buses to provide meals to special education students?**

A: Districts/LEAs using K-12 special education buses to deliver meals to special education students should not claim IDEA federal reimbursement for this cost, or claim as part of the MOE calculation, as these are not direct special education costs. However, if staff delivering meals are also providing special education services or special education specific information and/or assignments, then transportation costs for the K-12 special education buses can be claimed as reimbursable special education expenses. The district/LEA should consider utilizing an employee's vehicle and reimbursing mileage or using a district/LEA vehicle if it is more cost efficient than utilizing a bus.

For the use of school buses to transport meals the district/LEA will report the expense under Function Code 2552 (district operated transportation) and report the miles as ineligible non-route miles.

**Q: How would either of these scenarios affect our efficiency rate?**

A: Since the district/LEA reports cost for these ineligible miles, the efficiency rating for the district/LEA should not be effected.

**Contracted Transportation**

**Q: Can the district/LEA continue to make payments to contracted transportation companies?**

A: If the contracted transportation company is assisting in the provision of special education services or the dissemination of special education information and/or assignments, then the district/LEA may continue to make contracted transportation payments.

If the contracted transportation company is not assisting in the provision of special education services, any payments made to the bus company should not be claimed for IDEA federal reimbursement or as part of the MOE calculation, as these are not direct special education costs.

**TUITION**

**Q: Can the district/LEA continue to make tuition payments for students with disabilities placed in approved private agencies?**

A: If the approved private agency is providing special education services or the dissemination of special education information and/or assignments, then the district/LEA may continue to make tuition payments. The district/LEA will need to determine if the special education services are sufficient to meet IEP goals, are directed towards special education or meet the guidance issued by the Office of Special Education Programs.

If the approved private agency is not providing special education services, any tuition payments made to the approved private agency should not be claimed for IDEA federal reimbursement or as part of the MOE calculation, as these are not direct special education costs.

## MAINTENANCE OF EFFORT (MOE)

**Q: Will districts/LEAs be allowed flexibility regarding meeting MOE due to COVID-19 related school closures?**

A: Regarding MOE, state funds can be redirected from special education to other areas needed as long as the MOE Local Only requirement is met. If IDEA federal funds are redirected, the payroll system and coding must be revised so future activities that are not related to special education are not claimed under MOE.

## PAYMENTS

**Q: Will the district/LEA continue to receive reimbursement of IDEA federal funds for expenditures incurred?**

A: Districts/LEAs will continue to receive reimbursement of IDEA federal funds for expenditure amounts submitted on payment requests in ePeGs. If IDEA federal funds are shifted from one category to another, a budget revision must be completed to redirect these IDEA federal funds before funds can be requested.

## CONTACT INFORMATION

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