



Question: Can a district shift funding for an LMHP FTE (or other FTE) that was being covered by ESSERS dollars to IDEA/special education funding?

Answer: While counseling services are listed as a related service ([34 CFR 300.34\(c\)\(2\)](#)), it is important to note that related services are specific to children with disabilities. In addition, all costs charged to Part B must be allocable to the federal award.

§ 200.405 Allocable costs [2 CFR 200.405\(a\)](#)

(a) A cost is allocable to a particular Federal award or other cost objective if the goods or services involved are chargeable or assignable to that Federal award or cost objective in accordance with relative benefits received. This standard is met if the cost:

(1) Is incurred specifically for the Federal award;

(2) Benefits both the Federal award and other work of the non-Federal entity and can be distributed in proportions that may be approximated using reasonable methods; and

(3) Is necessary to the overall operation of the non-Federal entity and is assignable in part to the Federal award in accordance with the principles in this subpart.

Therefore, the LMHP could be charged to IDEA Part B if the related service provided is specifically for a child with an IEP. Should other students receive incidental benefit from the LMHP services, this *could* also be allowed if the main purpose of the service was intended for a student(s) with a disability. However, if the LMHP does any record keeping, conferences, parent calls, reports, teacher collaboration, individualized planning, etc. for the general education students who join the group, he/she must keep track of the time spent on those additional activities. That time must be paid from a different source, as this is no longer considered to be performing duties for children with disabilities. This is above and beyond the duties he/she would need to do to provide the services





to the students with disabilities. The LMHP would need to keep time and effort logs to document the time spent on each objective ([2 CFR 200.430\(i\)](#)).

*Pursuant to **34 CFR §300.208(a)**, special education teachers fully funded by IDEA funds may perform duties for children without disabilities if they would already be performing these same duties in order to provide special education and related services to children with disabilities, the district could claim time for the LMHP if she was running groups that consisted of SPED and GenED students as long as the “majority” was made up of sped students.*

