

IDEA PART B- (Section 611-E/P)

Program Information – IDEA Part B- (Section 611-E/P)

- Program:** Individuals with Disabilities Education Act (IDEA) Part B
- Purpose:** IDEA Part B funds must be used only to pay the excess costs of special education and related services to children with disabilities.
- Eligibility:** Contingent upon the district not reducing the level of expenditures for the education of children with disabilities from local funds below the level of those expenditures for the preceding fiscal year (Maintenance of Effort – MOE).
- Legislation:** Public Law 108-446, Individuals with Disabilities Education Improvement Act of 2004.
- Guidance:** IDEA 2004: Final Federal Regulations (34 CFR Part 300)
Specific MOE reference: 300.203
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All grant applicants seeking IDEA Part B- (Section 611-E/P) funding must complete the following questions:

1. Describe how these IDEA dollars will be used to support special education preschool services, and/or special education school age services?
2. How does the district ensure that IDEA funded staff are appropriately endorsed certificated or licensed?
3. Describe any proposed IDEA funded in-service training to be provided to professional staff serving students with disabilities.
4. If para-educators will be used, describe any IDEA funded training that will be provided.
5. If these IDEA dollars will be used for contracted services, describe proposed services to be purchased.
6. If these IDEA dollars will be used for transporting students with disabilities (necessary to benefit from SPED as indicated on IEP), describe how these services will be provided. Include proposed vehicle purchases and other costs (i.e., parent mileage, etc.).
NOTE: Vehicles must be listed on the equipment page of this application.
7. Describe how the district intends to meet IDEA Least Restrictive Environment (LRE) requirements.

Staff – IDEA Part B- (Section 611-E/P)

Certificated /Licensed Staff Tabs – These pages are designed to identify, by name, all district-owned certificated/licensed staff funded under this program that are on salary. Do not include contracted staff (these belong under Object Code 300). **Information of Non-Certificated Staff, such as paraprofessionals, is entered on a separate page.**

Enter the name of each staff member on salary who will be paid with IDEA Part B- (Section 611-E/P) funds. Do not include extracurricular pay or employee benefits. Do not include seniority pay differentials that were set aside as administration costs. Include the amount to be paid from cafeteria plans. If salary negotiations are not complete when this application is filed, salaries may be estimated.

Enter staff in the following order:

- Teacher
- Special Education Administrator
- School Psychologist
- Speech/Language Therapist
- Occupational Therapist
- Physical Therapist
- Home/School Liaison
- Sign Language Interpreter
- Other

Enter the Full Time Equivalent (FTE) of staff that will be assigned and funded by IDEA Part B- (Section 611-E/P). For example, a teacher funded half-time with local dollars and half-time with IDEA Part B- (Section 611-E/P) would be counted .50 FTE. A half time teacher who only works in IDEA Part B- (Section 611-E/P) would be .50 FTE.

Multiply the total salary by the percentage listed for each staff and record the IDEA Part B- (Section 611-E/P) salary in the column title “Amount of Salary Paid” with IDEA Part B- (Section 611-E/P) Funds”. Include staff for IDEA Part B- (Section 611-E/P) summer activities, if applicable. If staff have not yet been hired, write TBA (to be announced) in the name column and notify the NDE Office of Special Education, ATTN: Nancy Lorenz in writing, when staff are identified. If funds for substitutes are budgeted, put the word “Subs” in the left-hand Name Column and put the total substitute budget figure in the far right-hand column.

If more lines are needed, click on the ***Additional Entries button or use the upload feature instead of data entry.***

Supervision of special education programs is allowable as an expenditure for up to an amount not to exceed 8% of the school district’s allowable special education program budget, minus the cost of program supervision. Supervision of special education programs may include clerical costs associated with supervision of special education programs. The cost of a superintendent or a principal, hired for the purpose of supervising general education, shall not be included in costs for special education programs.

Time and effort logs are required for IDEA Part B- (Section 611-E/P) staff. The time and effort logs must be maintained or salaries will be disallowed. Reimbursement will be made only for hours that are properly documented.

Contracted Service Agency and Individual Providers:

If the school district intends to contract with an entity other than a public school, the contracting agency/individual must seek and establish with NDE a reimbursable rate(s) for all services provided. School district payment is contingent upon current NDE approved provider status. Costs for contracted services should be budgeted under Object Code 300.

Service agencies/providers wishing to obtain an approved rate may complete the application on-line at: <http://csp.education.ne.gov> or contact:

Jill Weatherly, Program Specialist
NDE, Office of Special Education
Phone: 402-471-2464
jill.weatherly@nebraska.gov

Non-Certificated – All **district-owned** non-certificated staff, including transportation personnel, clerical, bookkeepers, and paraprofessionals that are paid with IDEA Part B- (Section 611 E/P) funds must be included.

Enter the name of each non-certificated employee to be paid by IDEA Part B- (Section 611-E/P) Funds.

If more lines are needed, click on the ***Additional Entries button or use the upload feature instead of data entry.***

When all staff data has been entered, click the “Calculate Total” button, then save. Note: The system does not carry this information to the Budget Detail page. The applicant may need to refer back to this page for totals when completing the Budget Detail page. Totals of the salaries on all staff pages must match the total of salaries on the budget detail page.

Operational Equipment/Capital Outlay – IDEA Part B- (Section 611-E/P)

To bring this guidance in line with the Department’s Program Budgeting, Accounting, and Reporting System for Nebraska School Districts: User’s Manual, the grants management system instructions have been changed. Equipment is any instrument, machine, apparatus, or set of articles that meets ALL of the following:

- a) Under normal conditions of use can be expected to last longer than a year;
- b) Does not lose its identity through fabrication or incorporation into a different or more complex unit;
- c) Is non-expendable (more feasible to repair the item than to replace);
- d) Retains its appearance and character through use;
- e) Is of significant value and may be
- f) Small and attractive

Operational equipment items with a unit cost of \$5,000 or more require must be capitalized. In the GMS, only equipment that has a unit cost of \$5,000 or more can be budgeted in Object Code 500 on the Budget Detail page). The Program Budgeting, Accounting, and Reporting System for Nebraska School Districts Users Manual (Nebraska Department of Education, revised annually) is being revised to reflect this guidance.

Operational equipment items with a unit cost of at least \$1,500 must be inventoried although it is prudent to inventory any equipment purchased with IDEA funds that meets the definition above.

Recently auditors have added “small and attractive” to the definition of what equipment needs to be inventoried.

Acquisition cost of an item of purchased equipment means the net invoice unit price of the equipment including the cost of modifications, accessories, or auxiliary apparatus necessary to make the equipment usable for the purpose for which it was acquired. Other charges such as cost of installation, transportation, taxes, duty, or procedure in-transit insurance shall be included or excluded from the unit acquisition cost in accordance with the grantee’s regular accounting practice.

For the purposes of disposing or transferring equipment, current fair market value is determined by obtaining two signed bids from potential purchasers or two appraisals from authorized appraisers for the purpose of disposing of or transferring equipment. When the equipment is being traded in for like or similar equipment used in the same program for the same purpose, the trade in value constitutes the current fair market value of the traded in equipment.

All equipment purchased with IDEA Part B- (Section 611-E/P) funds regardless of cost must be used to assist children with disabilities and there must be a relationship between the equipment purchased and the student’s Individual Education Plan (IEP). Each piece of equipment must be inventoried and visibly identified as purchased with IDEA Part B- (Section 611-E/P) funds.

Operational Equipment/Capital Outlay purchased to comply with the Americans with Disabilities Act (ADA) of 1990 as amended and all Minor Building Modifications requires district to seek initial and final consultation from the Nebraska Assistive Technology Partnership (ATP):

Lilly Blase, Program Coordinator
3901 North 27th St., Suite 5
Lincoln, NE 68521-4177
Toll Free: 888-806-6287
Phone: 402-471-6051
Fax: 402-471-6052
E-mail: lilly.blase@nebraska.gov

Requests for payment must include a final consultation letter generated by ATP and received by the district.

Lease purchases of equipment are authorized within this program. Lease purchases that span more than one grant period are permissible. Costs can be recovered from more than one period of grant funds. The following provisions should be understood related to such situations:

- ❖ Documentation should be retained by the district that substantiates the decision to enter into a lease purchase agreement rather than a direct purchase;
- ❖ Grant continuation cannot be guaranteed from year to year;
- ❖ Grant recipients must keep financial and programmatic records that document the disbursement of funds associated with the agreement; and
- ❖ Lease purchases must be budgeted as purchased services rather than equipment. *In the current [State and Federal Grant Management Requirements and Guidance](http://www.education.ne.gov/gms2/index.html), (<http://www.education.ne.gov/gms2/index.html>) the Department established consistent guidance for defining and budgeting for equipment purchases for all state and federal grants.*

All IDEA Part B- (Section 611-E/P) Programs – IDEA Part B- (Section 611-E/P) requires a description and dollar amount for ALL PROPOSED PURCHASES identified as Capital Outlay (equipment) REGARDLESS OF ITEM COST. This includes the proposed purchase of computers that typically have a unit cost less than \$1,500. Site visitations and/or telephone interviews may be conducted following grant approval to verify that:

- **Reported Expenditures are for goods and services authorized and received.**
- **Expenditures are for goods and services accordance with budget and other regulations and requirements (Federal/State Regulations).**
- **Expenditures are for goods or services that have been recorded correctly as to account, budget category, period and amount.**

Budget Detail – IDEA Part B- (Section 611-E/P)

On the budget detail page, the applicant will identify the specific activities to be used to support each of the goals from the GOALS AND NEEDS pages. The Budget Summary page will aggregate the data into one budget.

Beneath each goal is a pull-down box (Activity Description). A list of the allowable activities specific to the program are as follows:

Instruction (92 NAC 51-003.63 and 003.64)

Special education instruction is specially designed instruction provided by qualified teachers at no cost to the parent, to meet the unique needs of a child with a verified disability (includes classroom instruction, home-bound instruction, instruction in hospitals and institutions).

Program Supervision (92 NAC 51-011.02C)

Program supervision is the educational supervision and management of special education programs within the school district not to exceed 8% of the allowable special education costs. Eligible staff must hold an Administrative or Supervisory certificate and at least one Special Education endorsement or any Special Education Administrative or Supervisory certificate. Clerical costs directly associated with supervision of special education programs are allowable while the cost of a superintendent or principal hired for the purpose of supervising general education are **not** allowable.

Transportation (92 NAC 51-014)

Transportation is required for any child with a disability who is forced to leave the school district temporarily because of lack of education services and within the school district for any child with a disability who is enrolled in a special education program of the district when either:

- The child is required to attend a facility other than what would be the normal school of attendance of the child to receive appropriate special education services; or the nature of the child's disability is such that special education transportation is required.

Related Services (92 NAC 51-003.54)

Related services includes other supportive services as are required to assist a child with a disability to benefit from special education, and includes, but is not limited to speech-language pathology and audiology services, interpreting services, psychological services, physical and occupational therapy, early identification and assessment of disabilities in children, counseling services, including rehabilitation counseling, and mobility services, and medical services for diagnostic or evaluation purposes. This includes **paraeducators** used to assist certificated/licensed staff in the delivery of special education services. Related services do not include a medical device that is surgically implanted (including cochlear implants).

Facility Costs (92 NAC 51-012.04A9)

Facility Costs are limited to plant operations, maintenance, repairs, utilities, and lease costs. If/when determining square footage costs, expenditures for facility improvements must be excluded.

For each activity, the applicant must indicate the anticipated total cost and then break out the cost by the major object code. **Click on “additional entries” for more budget rows.** **It is required to budget some funds under every goal entered on the five tabs of GOALS AND NEEDS. The system will only accept whole dollar amounts.**

To change an allowable activity, it is necessary to delete the row by checking the Delete Row box and clicking on Save Page. Next, click on Budget Summary – this will refresh the delete action. Click back on the budget detail page to see the refreshed budget detail. The budgeted amount in that row should now appear as “Amount Remaining” at the top of the budget detail page and a new Allowable Activity can be used.

Indirect Costs:

The system will provide the indirect cost rate for each district on the budget pages. The applicant must decide, for each program, whether to use indirect costs or not. If chosen, the system will figure the amount of indirect costs. Note: If the budget includes Operational Equipment/Capital Outlay, this amount will be subtracted from the amount allowable for indirect costs as required by law.

Budget Summary – IDEA Part B- (Section 611-E/P)

The Budget Summary page lists all of the information from the Budget Detail page. No data can be entered here. **Before leaving the Budget Summary page, check the following:**

- **Object Code 100 matches the amount calculated on all Staff-IDEA Part B- (Section 611-E/P) pages.**
- **Operational Equipment/Capital Outlay pages were completed if budgeting for equipment in the 400 and/or 500 object codes.**
- **Budget Detail amount must match the Budget Summary amount.**
- **Calculated amount on Staff pages must equal staff salary total on Budget Summary page Object Code 100 column.**