

Nebraska Allowable Activities – Special Education

The Nebraska Department of Education, Office of Special Education is providing this document to assist in determining allowable expenditures within an IDEA grant application. This list is not meant to be all-inclusive of every possible expense or contingency. Questions about whether or not an expenditure is allowable should be referred to the NDE Office of Special Education. (402-471-2471)

- **Excess Cost** is the guiding principle in determining allowable expenses. Excess cost refers to a cost that would not be incurred if the student were not in special education. It is “the difference between: (1) the total allowable cost of the special education programs excluding residential care, and (2) the number of children (full time equivalency) in the special education program multiplied by the adjusted average per pupil cost of the school district of each child for the preceding year.” (Rule 51, 003.22)
- This document relates only to **IDEA expenditures**. Some costs that are allowable under IDEA are not allowed for school age Final Financial Report (FFR; state funds).
- **Prorating of costs is not allowed** (e.g., 12% of a district’s student body is special education, therefore 12% of the cost of new equipment for each classroom is not an allowable IDEA expense).

KEY:



= Allowable



= Not allowable



= Possibly allowable.

<u>Allowable or Not Allowable</u>	<u>Activity</u>	<u>Special Requirements Or Additional Information</u>
	Adaptive Physical Education Personnel and Services	Related services as found in a student's IEP. Personnel must have appropriate credential.
	Advertising: Costs associated with advertising in media such as newspapers, radio, and television, direct mail, exhibits, electronic or computer transmittal	Related recruitment of personnel, procurement of goods and services, and other specific purposes necessary to meet the requirements of the IDEA grant. Should not be used to promote an agency.
	Assistive Technology: <ul style="list-style-type: none"> • Assistive technology device • Assistive technology service • Any service that directly assists a child on an IEP in the selection, acquisition or use of an assistive technology device 	Services include: <ol style="list-style-type: none"> 1. Evaluation of the needs of the child, including a functional evaluation of the child in the child's customary environment 2. Purchasing, leasing, or otherwise providing assistive technology devices for the child 3. Selecting, designing, fitting, customizing, adapting, applying, maintaining, repairing, or replacing assistive technology devices 4. Coordinating and using other therapies, interventions, or services with assistive technology devices, such as those associated with existing programs 5. Training or technical assistance for the child, or when appropriate, the family of the child 6. Training or technical assistance for professionals (Inventory must be maintained for devices purchased)
	Attorney Costs: Professional Development Contract for staff training	Allowable when attorneys present special education professional development activities to staff.
	Attorney Fees: Party to an Action, IDEA state complaints, due process meetings, facilitated IEP meetings, mediation sessions, or any student specific consultation	

<u>Allowable or Not Allowable</u>	<u>Activity</u>	<u>Special Requirements Or Additional Information</u>
	Automatic Door Openers	Purchase and installation of automatic door openers is allowed if needed to provide access for a child with a disability. Requires prior consultation with Assistive Technology Partnership (ATP).
	Building Consultation Teams: Salaries and benefits of team members, costs associated with meeting expenses, stipends and travel	These activities are not devoted to the identification, evaluation, or placement of children with disabilities or the provision of special education services.
	Child Find Activities	<p>Activities to find and locate all children with disabilities residing in the school districts of the supervisory unit, including children with disabilities attending private/independent schools, including parochial, elementary and secondary schools.</p> <p>Activities that evaluate the children to determine which children are eligible and in need of special education and related services.</p> <p>NOTE: IDEA Part B section 619 monies may NOT be used for preschool child find activities.</p>
	Classroom space rental for K-12: Costs associated with renting extra classroom space for special education students due to overcrowding	
	Clerical Support: Salaries and benefits	Only the actual time spent supporting special education students. (This is subject to the 8% limit associated with supervision costs.)
	College credit for special education instructional staff	
	College credit for students	

<u>Allowable or Not Allowable</u>	<u>Activity</u>	<u>Special Requirements Or Additional Information</u>
	Communication devices for staff: Costs associated with lease or purchase of desk phones, cell phones, pagers and radios	Communication devices are allowed for ONLY special education activities. If a device is used for other non-special education activities, documentation is required of the extent to which it is used for special education. Costs for personal use are not allowed. Devices must be inventoried and tagged as an IDEA purchase.
	Computer networks: Costs associated with the district computer networks	Computer networks are provided district wide and are not an excess cost of special education.
	Computers for staff	Computer equipment for special education staff is allowed if the individual works solely in special education. Devices must be inventoried and tagged as an IDEA purchase.
	Construction: New facilities or altering existing facilities	Project must be for one or more children with disabilities; minor building modifications are allowable costs if approved through the Enrollment/ Poverty supplemental application process. Prior consultation with ATP required.
	Contracted Consultant Services	Consultants providing information about methods, techniques, and strategies to use for children with disabilities, or advice to staff for a particular student with a disability must be appropriately endorsed and licensed.
	Contracted Services for children parentally placed in a nonpublic school, including homeschool	Federal law specifically authorizes provision of services to students parentally placed in a nonpublic school through contract with an individual, agency, organization, or other entity. (Subject to availability of proportionate share funds)

<u>Allowable or Not Allowable</u>	<u>Activity</u>	<u>Special Requirements Or Additional Information</u>
	Coordinated Early Intervening Services (CEIS)	Coordinated Early Intervening Services may include interagency financing structures, for students in kindergarten through grade 12 (with a particular emphasis on students in kindergarten through grade 3) who have not been identified as needing special education or related services but need additional academic and behavioral support to succeed in a general education environment. Up to 15% of the district's IDEA allocation may be allowed. (Districts with identified significant disproportionality are <i>required</i> to use 15% of their IDEA allocation for CEIS.)
	Credit Recovery programs/software	Allowable as part of a CEIS program
	Curriculum Development (Special Education)	Costs of substitute teachers, release time, and stipends for development of curriculum for special education students are allowed for both regular and special education staff.
	Early Transition from Family: Centered Early Supports and Services to Preschool Special Education activities: <ol style="list-style-type: none"> 1. Home visits 2. Development and implementation of local interagency agreements and/or memorandums of understanding 3. Parent support groups or focus groups 4. Cross-agency professional development and technical assistance 5. Direct services related to transition 6. In-depth assessment of local policies, practices and procedures as well as data analysis to determine effectiveness of early transitions 	IDEA, 611 and 619

<u>Allowable or Not Allowable</u>	<u>Activity</u>	<u>Special Requirements Or Additional Information</u>
	Educational Interpreters	Salaries and benefits: must be appropriately endorsed and licensed.
	Equipment: Capital	Equipment to support special education and related services. Equipment with a useful life of more than one year and costs \$5,000.00 or more per unit requires prior approval by NDE. A detailed description is required in the grant application. This must include the equipment type and number of units for the cost identified with each line item. All items must be inventoried and tagged as an IDEA purchase.
	Equipment: Non-Capital	Equipment to support special education and related services. Budget equipment that does not meet the definition of capital equipment, such as those under \$5000 per unit. Items must be inventoried and tagged as an IDEA purchase.
	Equipment: Security	Cameras and other security devices are NOT an excess cost and therefore not allowed.
	Evaluations, student: <ul style="list-style-type: none"> • Personnel • Supplies • Contracted Services 	This includes both initial and other evaluations including three year evaluations.
	Extended School Year (ESY) Services	IDEA funds may be used to pay for the personnel to provide the ESY services: must be appropriately endorsed and licensed.
	Food and drink, which includes: <ol style="list-style-type: none"> 1. Parent meetings 2. Professional Development Conferences 3. Students with disabilities 	Federal guidance generally limits expenses for food and drink to "light refreshments only". Check with your NDE Regional Representative if you are unsure. Use of other funding sources is recommended for food/ drink purchases.

<u>Allowable or Not Allowable</u>	<u>Activity</u>	<u>Special Requirements Or Additional Information</u>
	Foreign Language and Sign Language Interpreters for IEP meetings	Foreign Language and Sign Language Interpreters for parents.
	Furniture: Desks, tables, chairs, file cabinets	Specialized desks, tables, and chairs for students with disabilities, as indicated of their IEP, are allowed. Items must be inventoried and tagged as an IDEA purchase.
	Hearing Aids	In general, public agencies are not responsible for providing personal devices such as eyeglasses or hearing aids that a child with a disability requires, regardless of whether the child is attending school. However, if it is not a surgically implanted device and the IEP team determines that the child requires a personal device in order to receive a Free Appropriate Public Education (FAPE), the public agency must ensure that the device is provided to the child, at no cost to the child's parents through IDEA funding support.
	IEP Team Coordinator: Salaries and benefits	Personnel whose role is to oversee the development of IEPs, transition services, facilitate parent involvement, and work directly with students.
	Indirect Costs	Rate is set by NDE. Allowable activities are activities that support the grant.
	Instructional Equipment , which includes: 1. Computers 2. Telecommunications, sensory and other technological aids and devices 3. Specialized furniture and equipment	This is Instructional Equipment intended to be used by students with disabilities. Items must be inventoried and tagged as an IDEA purchase, and included in the IEP. (Districts with "one-to-one" initiatives for laptops, tablets etc. are not allowed to charge a prorated amount to IDEA for the special education portion of the student body.)

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	Instructional Materials that assist the student with disabilities to access the regular curriculum: 1. Printed, published, and audio-visual instructional materials 2. Books, periodicals, documents, and other related materials 3. Software, test kit containing only consumables, (test kits and assessment tools that are over \$250.00 and have a shelf life of more than a year is considered equipment)	Items must be inventoried and tagged as an IDEA purchase.
	Interactive White boards	Interactive white boards such as smart boards for students with disabilities. Items must be inventoried and tagged as an IDEA purchase; must be designated for use by students with disabilities, and meet the incidental benefit requirement.
	Interns	
	Job Coaches	Staff works specifically with a student with a disability at a work site, as outlines in the student's IEP. Staff teaches specific requirements of the job including work-related behaviors. Staff may be contracted or full time staff.
	Maintenance of special education equipment: Assistive technology	
	Medicaid School- Based Services: Costs for claiming funds including third party	Costs for administering the Medicaid program may not be charged to the IDEA grant.

<u>Allowable or Not Allowable</u>	<u>Activity</u>	<u>Special Requirements Or Additional Information</u>
	Nurse, School Based: Salaries and benefits	Service must be in the IEP or related to the evaluation of the child. Routine services are not allowed.
	Off -Site Special Education Programs	<u>Not allowed for school-age.</u> For pre-school, costs related to renting off-site locations for special education program are allowable under limited circumstances. Districts may rent space for alternative programs if: the special education program is housed off district property AND serves special education students only.
	Paraprofessionals: salaries and benefits	Must be employed by the district, must work under the supervision of a certified special education teacher, and must work directly with special education children.
	Parent Liaisons: Salaries and benefits	Allowed only if the staff provides supports to parents of children with disabilities.
	Parentally placed nonpublic students: Special Education and Related Services Consultation Meetings	Districts must conduct timely and meaningful consultation meetings with representatives of nonpublic schools located within their boundaries. These consultation meetings must ensure that the services meet the needs of the eligible parentally placed nonpublic school children with disabilities.
	Playground Equipment that provides access to children with disabilities	The <i>additional</i> costs of making playgroup accessible to children with disabilities are allowed. Prior consultation with ATP is required. Items must be inventoried and tagged as an IDEA purchase.
	Prizes, Incentives, Rewards or Gift Cards	The use of federal funds for prizes, incentives or rewards is not detailed in law or guidance. Best advice is to use other funding sources.

<u>Allowable or Not Allowable</u>	<u>Activity</u>	<u>Special Requirements Or Additional Information</u>
	<p>Related Services:</p> <ol style="list-style-type: none"> 1. Audiology services 2. Psychological services 3. Physical, occupational and speech therapy 4. Recreation, including therapeutic recreation 5. Social work services 6. Counseling services, including rehabilitation counseling 7. Orientation and mobility services 8. Medical services, (except that such medical services shall be for diagnostic and evaluation purpose only) as may be required to assist a child with a disability to benefit from special education, and includes the early identification/assessment of disabling conditions to children 9. Speech and language services 10. Transportation, and; 11. Travel to and from training. 	Related services as found in a student's IEP.
	Tuition: Placement by a district to provide a student with disabilities with FAPE	A particular cost is allowable only if it is an excess cost of providing regular education.
	Social Workers	This position must support and/or provide services to students with disabilities, as specified on the student's IEP.
	Software	Software may be purchased for data collection, progress monitoring, and specialized instruction for students with disabilities. Items must be inventoried and tagged (where appropriate) as an IDEA purchase.

<u>Allowable or Not Allowable</u>	<u>Activity</u>	<u>Special Requirements Or Additional Information</u>
	<p>Salaries of special education personnel, which means specially designed instruction, at no cost to parents, to meet the unique needs of a child with a disability, including:</p> <ol style="list-style-type: none"> 1. Instruction conducted in the classroom, in the home, in hospitals, institutions, and in other settings 2. Instruction in physical education 3. Other services identified as special education services within the IDEA 	
	Staff Development	Activities must support students with disabilities. May include both general education and special education staff.
	Substitute Teachers	Substitute teacher costs are allowed for special education teachers, also for regular education teachers performing duties such as attending special education in-service training, attending IEP team meetings, or engaging in planning meetings or consulting with special education teachers to benefit children with disabilities.
	Summer School	Summer school classes are not based on the child's individual needs.
	Supervision of special education programs	Supervision of special education programs is allowable as an expenditure for up to an amount not to exceed 8% of the school district's or approved cooperative's allowable special education program costs, minus the cost of program supervision. Supervision of special education programs includes clerical costs associated with supervision of special education programs.

<u>Allowable or Not Allowable</u>	<u>Activity</u>	<u>Special Requirements Or Additional Information</u>
	Supervision - general education	The cost of a superintendent or principal, hired for the purpose of supervising general education, shall not be included in costs for below age 5 or school age special education programs.
	Supplementary Aids and Services	Supplementary aids, services, and other supports that are provided in general education classes or other education-related settings to enable children with disabilities to be educated with non-disabled children to the maximum extent appropriate should be detailed in the student's IEP.
	Technology for Personnel Use: 1. Used for scheduling IEP meetings 2. Used for coordinating evaluations and IEP drafting 3. Used for communicating with a parent 4. Used for updating progress reports for meeting IEP goals	Appropriate technology for record keeping, data collection, and related case management activities.
	Time out Rooms	May be allowable under certain circumstances. Contact NDE Office of Special Education.
	Transition services which are based upon the individual student's needs and interests: 1. Instruction 2. Related services 3. Community experiences 4. The development of employment and other post-school adult living objectives 5. When appropriate, acquisition of daily living skills, and; 6. A functional vocational evaluation	

<u>Allowable or Not Allowable</u>	<u>Activity</u>	<u>Special Requirements Or Additional Information</u>
	<p>Transition services which promote movement from school to post school activities:</p> <ol style="list-style-type: none"> 1. Post-secondary education 2. Vocational training 3. Integrated employment (including employment) 4. Continuing and adult education 5. Adult services 6. Independent living, or 7. Community participation 	
	Travel (student and parent)	<p>Allowable costs include: transporting children to and from school; children attending nonpublic schools who are required to leave the nonpublic site to receive special education and related services; children who are assigned to more than one attendance center; travel costs incurred by parents to attend educational planning meetings held outside the resident district which are necessary to provide FAPE or to visit their child who is assigned to a residential program outside the district as agreed upon through the IEP process.</p>
	Travel (staff)	<p>Travel for contracted personnel cannot be approved as a separate line item within the grant but may be included in the actual contract.</p> <p>Travel for staff from their home to work or to other activities is not an allowable cost.</p> <p>Travel for staff may be provided from work to: another school or site to support a student with an IEP; a professional development event; a student's home or workplace for special education purposes.</p>

<u>Allowable or Not Allowable</u>	<u>Activity</u>	<u>Special Requirements Or Additional Information</u>
	Tuition: Technical College for students with disabilities	
	Tuition: Placement by a district to provide a student with disabilities with FAPE	A particular cost is allowable only if it is an excess cost of providing regular education.
	Tutoring	Only students with disabilities: any tutoring must be detailed in the student's IEP.
	Vehicle Purchase, Lease or Rental	Vehicles must be used ONLY to transport children with disabilities who require special assistance in transportation (special transportation or additional transportation), including children with disabilities attending regular classes. Transportation must be included in the IEP. Vehicles must be inventoried and maintained. <i>(Not recommended due to additional federal restrictions)</i>