

## New Hampshire Allowable Costs and Activities – IDEA Entitlement

A particular cost is allowable if it is an excess cost of providing special education and related services. Allowable must be necessary and reasonable for proper and efficient performance and administration of the grant.

Key:  = allowable  = not allowable \* = possible allowable activity but check with the Bureau

Allowable or Not Allowable	Activity	Special Requirements Or Additional Information
	<p><b>Assistive Technology:</b></p> <ul style="list-style-type: none"> <li>• Assistive technology device:</li> <li>• Assistive technology service:</li> <li>• Any service that directly assists a child on an IEP in the selection, acquisition or use of an assistive technology device.</li> </ul>	<p><b>Services include:</b></p> <ol style="list-style-type: none"> <li>1. Evaluation of the needs of the child, including a functional evaluation of the child in the child’s customary environment;</li> <li>2. Purchasing, leasing, or otherwise providing for the acquisition of assistive technology devices for the child;</li> <li>3. Selecting, designing, fitting, customizing, adapting, applying, maintaining, repairing, or replacing of assistive technology devices;</li> <li>4. Coordinating and using other therapies, interventions, or services with assistive technology devices, such as those associated with existing education and rehabilitation plans and programs;</li> <li>5. Training or technical assistance for the child, or where appropriate, the family of the child</li> <li>6. Training or technical assistance for professionals.</li> </ol>

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	<p><b>Instructional Equipment</b>, which includes:</p> <ol style="list-style-type: none"> <li>1. Computers;</li> <li>2. Telecommunications, sensory and other technological aids and devices;</li> <li>3. Specialized furniture and equipment.</li> </ol>	<p>This Instructional Equipment is to be used by students with disabilities.</p>
	<p><b>Related services:</b></p> <ol style="list-style-type: none"> <li>1. Audiology services</li> <li>2. Psychological services;</li> <li>3. Physical, occupational and speech therapy;</li> <li>4. Recreation, including therapeutic recreation;</li> <li>5. Social work services;</li> <li>6. Counseling services, including rehabilitation counseling;</li> <li>7. Orientation and mobility services;</li> <li>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;</li> </ol>	<p>Related services as found in a student's IEP.</p>

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	9. Speech and language services; Transportation, and; 10. Travel training.	
	<p><b>Special Education</b>, which means specially designed instruction, at no cost to parents, to meet the unique needs of a child with a disability, including:</p> <ul style="list-style-type: none"> <li>a. Instruction conducted in the classroom, in the home, in hospitals and institutions, and in other settings.</li> <li>b. Instruction in physical education.</li> <li>c. Other services identified as special education services within the IDEA.</li> </ul>	Related services as found in a student's IEP.
	<p><b>Supplementary aids and services</b></p>	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.
	<p><b>Early Transition</b> from Family-Centered Early Supports &amp; Services to Preschool Special Education activities</p>	IDEA & Preschool money

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	<ol style="list-style-type: none"> <li>1. Home visits;</li> <li>2. Development and implementation of local interagency agreements and/or memorandums of understanding;</li> <li>3. Parent support groups or focus groups;</li> <li>4. Cross-agency professional development and technical assistance;</li> <li>5. Direct services related to transition;</li> <li>6. In-depth assessment of local policies, practices and procedures as well as data analysis to determine effectiveness of early transitions.</li> </ol>	
	<p><b>“Child Find” Activities</b></p>	<p>Activities that will be used 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><b>NOTE: IDEA Part B section 619 monies may NOT be used for preschool child find activities.</b></p>

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	<p><b>Instructional Materials:</b></p> <ol style="list-style-type: none"> <li>1. Printed, published, and audio-visual instructional materials;</li> <li>2. Books, periodicals, documents, and other related materials;</li> <li>3. Software, test kit containing only consumables, (test kits &amp; assessment tools that are over \$100 and have a shelf life of more than a year is considered equipment).</li> </ol>	
	<p><b>Food Allowance, which includes:</b></p> <ol style="list-style-type: none"> <li>1. Parent meetings;</li> <li>2. Staff meals at Professional Development Conferences;</li> <li>3. Snack and/or meals for students with disabilities.</li> </ol>	
	<b>Adaptive Education Personnel</b>	Included in NH related services section above.
	<b>Advertising</b> : costs associated with advertizing in media such as newspapers,	Allowed for IDEA -related recruitment of personnel, procurement of goods and services, and other

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	radio, and television, direct mail, exhibits, electronic or computer transmittals	specific purposes necessary to meet the requirements of the IDEA grant.
	<b>Attorney Fees</b> -Party to an Action IDEA state complaints due process meetings , facilitated IEP meetings, mediation sessions, or any student specific consultation	IDEA funds cannot be used for Attorney Fees
	<b>Attorney Costs</b> - Professional Development Contract staff training or policy development and review.	IDEA funds can be used when Attorneys present professional development activities.
	<b>Automatic Door Openers</b>	Purchase and installation of automatic door openers is allowed if needed to provide access for a child with a disability.
	<b>Building Consultation Teams</b> - Salaries and benefits of team members, costs associated with meeting expenses, stipends and travel.	These meetings are not devoted to the identification, evaluation, or placement of children with disabilities or the provision of special education services.
	<b>Bus Purchase ,Lease or Rental</b>	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
	<b>Classroom space rental:</b> costs associated with renting extra classroom space for special education students due to	

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	overcrowding.	
	<b>Clerical Support: salaries and benefits</b>	Only the actual time spent supporting special education students. NH allows only when the entire position is for special education.
	<b>College credit for special education instructional staff.</b>	Tuition is allowed as a fringe benefit to special education instructional staff.
	<b>Computers for staff</b>	Computer equipment for special education staff is allowed if the individual works solely in special education.
	<b>Communication devices for staff</b> -Costs associated with lease or purchase and charged 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 activities, documentation is required of the extent to which it is used for special education and other activities. Costs for personal use are not allowed.
	<b>Computer networks</b> Costs associated with the LEAs computer networks.	LEAs computer networks are provided district wide and not excess costs if special education.
	<b>Personnel preparation including In-service training.</b>	<ul style="list-style-type: none"> <li>• Must align with Professional Development master plan</li> </ul>

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		IDEA Part B Section 611 or IDEA Preschool Section 619 funds can support participation in the Preschool Technical Assistance (PTAN).
	<b>Construction:</b> Facilities or altering existing facilities	Project must be for one or more children with disabilities. Costs for 504 and ADA are not allowed.
	<b>Consultant Services</b>	LEAS may contract with consultants to provide information about methods, techniques, and strategies to use for children with disabilities or advice to staff for a particular student.
	<b>Contracted Services for Parentally placed private school children</b>	Federal law specifically authorizes provision of services for parentally -placed private school students through contract with an individual, agency, organization, or other entity.
	<b>Coordinated Early Intervening Services (CEIS)</b>	
	<b>Curriculum Development</b>	Costs related to substitute teacher, release time, and stipends for development of curriculum for special education students is allowed for both regular and special education staff.
	<b>District Administrators - Salaries and benefits.</b>	The salary and benefits of a district administrator cannot be charged to IDEA grants.

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	<b>Educational Interpreters</b>	Salaries and benefits.
	<b>Equipment - Capital</b>	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. A detailed description is required in the grant activity. Detailed descriptions must be included the equipment type and number of units for the cost identified with that line item.
	<b>Equipment - Non- Capital:</b>	Equipment to support special education and related services. Budget equipment that does not meet the definition of capital equipment here.
	<b>Equipment-Security</b>	Cameras and other security devices are NOT an excess cost and therefore not allowed.  If the LEAs has decided to equip classrooms in school or its buses then the LEA can charge the IDEA grant a prorated amount based upon the number of children with disabilities in the school.
	<b>Extended School Year (ESY) Services</b>	IDEA funds may be used to pay for the personnel to provide the ESY services.
	<b>Evaluations</b> : Personnel, supplies, or contracted services	This includes both initial and other evaluations including three year evaluations.

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	<b>Foreign Language and Sign Language Interpreters for IEP meetings</b>	IDEA funds may be used to pay for a Foreign Language and Sign Language Interpreters for parents
	<b>Furniture</b> : desks, tables, chairs, file cabinets	LEAS may purchase specialized desks, tables, and chairs for students with disabilities.
	<b>IEP Team Coordinator -Salaries and benefits</b>	IDEA funds may be used for personnel who role is to oversee the development of IEPs, transition services, facilitate parent involvement and work directly with students.  This is only for services that are provided in excess of general education.
	<b>Indirect Costs</b>	Rate is set by NHDOE. Allowable activities are activities that support the grant.
	<b>Interns</b>	
	<b>Job Coaches</b>	Staff works specifically with a student with a disability in a work site. Staff teaches specific requirements of the job including work-related behaviors. Staff may be contracted or full time staff.
	<b>Maintenance of special education equipment : assistive technology, equipment for students who are blind or hard of hearing, etc.</b>	IDEA funds may be used to maintain special education equipment.

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	<b>Medicaid School- Based Services:</b> Costs for claiming funds including third party administrators.	Costs for administering the Medicaid program may not be charged to the IDEA grant because they are associated to the performance /outcomes of the IDEA grant.
	<b>Nurse: School Based – Salaries and benefits</b>	Costs must be in the IEP or related to the evaluation of the child. Day to day services not allowed.
	<b>Off -Site Special Education Programs</b>	Costs related to renting off-site locations for special education programs. Costs are under limited circumstances. LEAs may rent space for alternative if: the special education program is housed off district property and serves special education students only.
	<b>Paraprofessionals: salaries and benefits</b>	Must be employed by the district. Must work under the supervision of the certified special education teacher
	<b>Parent Liaisons –Salaries and benefits</b>	Allowed only if staff provides supports to parents of children with disabilities.
	<b>Parentally –Placed Private School students – Special Education and Related Services</b>	LEAs must conduct timely and meaningful consultation meetings with school and parent representatives from Private Non-Profit Companies located in their district. These consultation meetings must ensure that the services meet the needs of the eligible parentally placed private school children with disabilities.

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	<b>Playground Equipment that provides access to children with disabilities.</b>	The additional costs of making playgroup accessible to children with disabilities are allowed.
	<b>Interactive White boards</b>	IDEA funds may be used to purchase interactive white boards such as smart boards for students with disabilities.
	<b>Social Workers</b>	
	<b>Staff Development</b>	Please refer to the Professional Development section
	<b>Substitute Teachers</b>	Substitute teacher costs are allowable when teachers either special or general are attending a special education professional development activity.
	<b>Summer School</b>	Summer school classes are not special education because they are not based on the child's individual needs.
	<b>Technology for Personnel Use</b> a) Used for scheduling IEP meetings; b) Used for coordinating evaluations and IEP drafting; c) Used for communicating with a parent; d) Used for updating progress reports for meeting IEP goals.	A local education agency may use funds to purchase appropriate technology for record keeping, data collection, and related case management activities of teachers and related service providers providing service described in the IEP of children with disabilities that is needed in the implementation of those case management activities.
	<b>Time out Rooms</b>	

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	<p><b>Transition services</b> which promote movement from school to post school activities:</p> <ol style="list-style-type: none"> <li>1. Post-secondary education;</li> <li>2. Vocational training;</li> <li>3. Integrated employment (including employment);</li> <li>4. Continuing and adult education;</li> <li>5. Adult services;</li> <li>6. Independent living, or</li> <li>7. Community participation.</li> </ol>	
	<p><b>Transition services</b> are based upon the individual student's needs and interests:</p> <ol style="list-style-type: none"> <li>1. Instruction;</li> <li>2. Related services;</li> <li>3. Community experiences;</li> <li>4. The development of employment and other post-school adult living objectives;</li> <li>5. When appropriate, acquisition of daily living skills; and,</li> <li>6. A functional vocational evaluation.</li> </ol>	

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	<b>Preschool Tuition</b> -Placement by an LEA to provide a student with disabilities a FAPE.	
	Tuition _ Technical College for students with disabilities	
	<b>Tutoring</b>	
	<b>Vehicle Purchase, Lease or Rental</b>	Vehicles must be used only to transport student with disabilities and it must be included in the student's IEP.
	<b>Travel</b>	<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 is not allowed from their home to work or to other activities.</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>

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	<b>Hearing Aids</b>	A hearing aid is an allowable expense if the IEP team determines that the child requires the hearing aid as an assistive technology device and/or services in order to receive FAPE.