



TOPIC: Transportation- IDEA Vehicle Purchases

“If a district purchased a vehicle to transport a student with disabilities and the next year that student moved and therefore the need is not there- Can the district use that vehicle for other purposes or does the vehicle have to sit idle?”

These questions are being researched further. General federal guidance indicates that if purchased with IDEA funds, the vehicle can only be used for purposes for which it was intended- transportation of students with disabilities. The district may, with prior approval from NDE, use the vehicle for other school activities required by other federal regulations where student transportation is mandated. If the vehicle is unable to be placed in service in light of the previous situations, the vehicle may be sold and funds returned to NDE, remain idle until the vehicle can be used for special education transportation or the vehicle fair market value of less than \$5,000.00 is reached and vehicle is salvaged—resulting in unrestricted use.

Is there a penalty if the vehicle is used for other purposes for which it was intended?

NDE is currently collecting information on the use of vehicles purchased with IDEA dollars for transportation of students with disabilities. Options are being explored but, yes there could be consequences if the vehicle is being used for other than transportation of students with disabilities. Districts should not sell vehicles and return funds to NDE at this time but rather await further information from NDE regarding the available options.

Does the depreciation schedule apply to vehicles purchased with IDEA dollars?

No. The depreciation schedule does not apply to vehicles purchased with IDEA dollars.

If a vehicle has not been salvaged but should have in the past, can this be done retroactively?

Please contact Shane Rhian shane.rhian@nebraska.gov for clarification and further guidance.