

Series 3000

Business

IDEA Fiscal Compliance

INDIVIDUALS WITH DISABILITIES EDUCATION ACT FISCAL COMPLIANCE

The Eastford Board of Education (the “Board”) will, in all respects, comply with the requirements of state and federal law with regard to special education fiscal compliance. Pursuant to the Individuals with Disabilities Education Act, 20 U.S.C. § 1400 et seq. (“IDEA”) and its associated regulations, the Board shall specifically ensure compliance with the fiscal provisions of the IDEA, as they may be amended from time to time. The Superintendent or designee shall develop administrative regulations with regard to such fiscal compliance.

Legal References:

Individuals with Disabilities Education Act, 20 U.S.C. § 1400, et seq. (IDEA)
34 C.F.R. § 300.144
34 C.F.R. § 300.202(a)(3)
34 C.F.R. § 300.133(d)
34 C.F.R. § 300.172
34 C.F.R. § 300.205(d)
34 C.F.R. § 300.226(a)
34 C.F.R. § 300.209(b)
34 C.F.R. § 300.818, Appendix A

Policy Adopted 7/11/01

Policy Revised 9/11/14, 4/09/26

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ADMINISTRATIVE REGULATIONS CONCERNING INDIVIDUALS WITH DISABILITIES EDUCATION ACT FISCAL COMPLIANCE

The Eastford Board of Education (the “Board”) will, in all respects, comply with the requirements of state and federal law with regard to special education fiscal compliance. Pursuant to the Individuals with Disabilities Education Act, 20 U.S.C. § 1400 et seq. (“IDEA”) and its associated regulations, the Board shall specifically ensure compliance with the fiscal provisions of the IDEA, as they may be amended from time to time.

1. Property, Equipment and Supplies

The Board, through the Director of Pupil Services or designee, shall ensure that any property, equipment or supplies purchased with funds from an IDEA grant shall be purchased, used and maintained in accordance with such grant requirements. Among any other statutory or regulatory requirement, the Director of Pupil Services or designee must ensure that:

- A. All property, equipment and supplies purchased with IDEA grant funds are labeled as such, including equipment supplied to students with disabilities attending private schools at parental expense;
- B. A labeling procedure is in place for all property, equipment and supplies purchased with IDEA grant funds;
- C. All property, equipment and supplies purchased with IDEA grant funds are used for assistive technology, instructional or educational purposes;
- D. Copies of purchase orders for property, equipment and supplies purchased with IDEA grant funds indicate the source of funding for such purchases; and
- E. A tracking procedure is in place for all property, equipment and supplies purchased with IDEA grant funding.

Any procedures mentioned above shall be developed and maintained by the Director of Pupil Services or designee.

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2. **Supplanting**

Funding provided to the Board through an IDEA grant must be used to supplement state, local and other federal funds, not to supplant those funds. The Board shall comply with all federal and state laws in this regard.

3. **Parentally Placed Private School Special Education Students - Expenditures**

The Director of Pupil Services or designee will maintain an ongoing census of all students with disabilities who are eligible for special education and related services and attend school within the geographical bounds of the district. Eligible students with disabilities who attend private schools within the geographical bounds of the district will receive services equal to a proportional share of the IDEA grant funds received annually by the district. The proportionate share shall be calculated on an annual basis in accordance with federal law, but no later than October 1st of any given year. Calculation of the proportionate share shall be the responsibility of the Director of Pupil Services or designee.

The Director of Pupil Services or designee shall meet annually with all private school representatives to consult on matters related to the distribution of funds under the IDEA. Documentation regarding annual meetings shall be maintained by the Director of Pupil Services or designee.

The Director of Pupil Services or designee shall annually maintain budgets with regard to the manner in which IDEA grant funds are expended for eligible parentally placed private school students with disabilities.

4. **National Instructional Materials Accessibility Standard**

The Board shall ensure compliance with the National Instructional Materials Accessibility Standard (“NIMAS”). In this regard, the Director of Pupil Services or designee shall maintain procedures to inform all staff within the district how a blind and/or print disabled student shall be referred in order to receive materials from the National Instructional Materials Access Center (“NIMAC”). Such procedures shall include, but not be limited to, the following:

- A. Initial referral to a planning and placement team (“PPT”), or if such child is already identified as having a disability under the IDEA, direct referral to the child’s PPT;
- B. Identification of the name of the district personnel who shall receive, and are responsible for, referrals for the receipt of materials from NIMAC; and

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- C. The requirement that either (i) publishers prepare and, on or before delivery of the print instructional materials, provide to the NIMAC electronic files containing the contents of the print instructional materials using the standards of the NIMAS; or (ii) instructional materials are purchased from the publisher that are produced in, or may be rendered in, specialized formats.

5. **Coordinated Early Intervening Services**

Coordinated Early Intervening Services (“CEIS”) may be used to support students in grades K-12 who are not currently identified as needing special education or related services, but who need additional academic or behavioral support to succeed in a general education environment. Up to 15% of IDEA grant funds may be used for CEIS. In this regard, the Director of Pupil Services or designee shall maintain procedures to ensure that:

- A. The funds used for CEIS are used only for the K-12 levels;
- B. Students receiving CEIS are tracked directly over a three-year period to determine if, at any time during this period, these students should be referred for special education services; and
- C. Documentation of funds spent on professional development are maintained, which documentation shall include the teachers who receive professional development for CEIS and the names of the students of those teachers who would have benefited from the teacher receiving the professional development.

6. **Charter Schools**

In compliance with federal law, the Board shall ensure that all eligible students with disabilities who attend charter schools that are part of the district receive special education services in the same manner as eligible students with disabilities who attend other district schools. Further, the Board shall ensure that IDEA grant funds are provided to charter schools within the district that serve eligible students with disabilities on the same basis as the district provides funds to other public schools within the district.

7. **Excess Costs Calculation - Federal Requirement**

The Board shall comply with federal law with regard to the calculation of excess cost. The Director of Pupil Services or designee shall maintain documentation regarding

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the separate excess cost calculations for elementary and secondary school students, as well as the formulas used for each level of students.

Legal References:

Individuals with Disabilities Education Act, 20 U.S.C. § 1400, et seq. (IDEA)
34 C.F.R. § 300.144
34 C.F.R. § 300.202(a)(3)
34 C.F.R. § 300.133(d)
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34 C.F.R. § 300.205(d)
34 C.F.R. § 300.226(a)
34 C.F.R. § 300.209(b)
34 C.F.R. § 300.818, Appendix A