

Business/Non-Instructional Operations

Individuals with Disabilities Education Act Fiscal Compliance

The Newtown Board of Education 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, 42 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, 42 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

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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;
- E. A tracking procedure is in place for all property, equipment and supplies purchased with IDEA grant funding. Implement formal spreadsheet just for IDEA.

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

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.

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Individuals with Disabilities Education Act Fiscal Compliance (continued)

3. 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 visually 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. Director of Pupil Services or designee shall receive, and is responsible for, referrals for the receipt of materials from NIMAC; and
- 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 are produced in, or may be rendered in, specialized formats.

4. Parentally Placed Private School Special Education Students - Expenditures

The Director of Pupil Services or his/her designee will maintain an ongoing census of all students who are eligible for special education and related services and attend school within the geographical boundaries of the district. Eligible students with disabilities attending such private schools within 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. (The proportional share is determined by dividing the total number of students with disabilities identified on the October 1 census, as provided to the Connecticut State Department of Education, for all students attending the district’s public schools and private schools, including religious schools that fall within the district’s geographical boundaries, by the number of eligible students with disabilities that have been placed by the parents, guardians in private schools located within the district’s geographical boundaries. Therefore, the proportional share is determined by the formula:

Total Number of Eligible Students with Disabilities Attending Private Schools

Total Number of all Eligible Students with Disabilities Public and Private)

The calculation of the proportionate share shall be the responsibility of the Director of Pupil Services or his/her designee.

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Individuals with Disabilities Education Act Fiscal Compliance (continued)

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

6. Maintenance of Effort (MOE)

The Newtown Public Schools will maintain their Special Education Budget at the same amount budgeted or spent in the prior year.

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