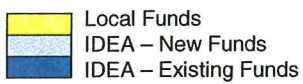


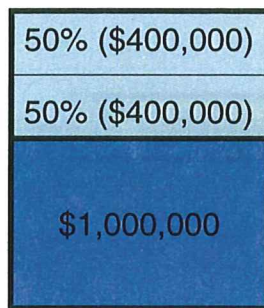
Special Education Costs PA School District



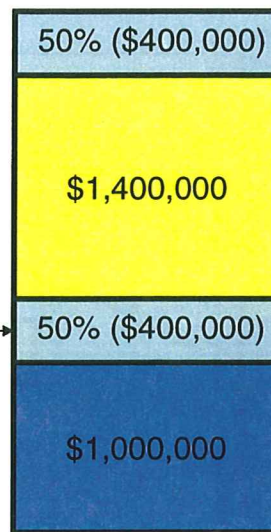
**Current Total
Special Ed Costs**



**MoE Calculation
Considering New
IDEA Stimulus
Funds**



**Total Special Ed
Costs after New IDEA
Stimulus Funds are
Included**



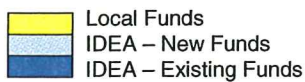
**LEA Reduction in Its
Level of Local Funds
(Freed-up Local Funds)**

All IDEA Funds must be used for expenditures allowable under IDEA guidelines.

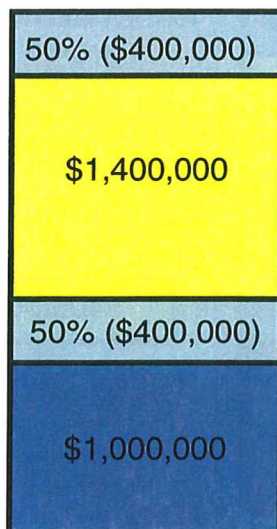
\$400,000

Local funds freed up under MoE must be used to carry out activities authorized under the ESEA (NCLB Act).

Example of District Expenditure with IDEA Stimulus Funds



**Total Special Ed
Costs after New IDEA
Stimulus Funds**



**LEA Reduction in Its
Level of Local Funds
(Freed-up Local Funds)**



**District Purchase of a
Computer Lab**

- 20% of the students that will use the lab have IEPs
- 20% of the cost of the computer lab would be an allowable expenditure of IDEA Stimulus Funds
- 80% of the computer lab can be paid for with Local Funds freed up through 50% Percent MoE Reduction Under 34 CFR §300.205

100% of IDEA Stimulus Funds must be spent on IDEA allowable expenditures

IDEA Part B Section 611 Program Guidelines

V. Use of Funds and Adjustment to Local Fiscal Effort in Certain Fiscal Years

(1) Use of Funds to Supplement and Not Supplant

Local Education Agencies must use IDEA funds to supplement and, to the extent practicable, increase the level of state and local funds expended for providing special education and related services to children with disabilities. These funds may not be used to supplant those state and local funds. (Non-supplanting requirement does not apply to the 50 percent amount that an LEA may use to reduce local funds under §300.205 – “Adjustment to Local fiscal effort in certain years.” (See 34 CFR §300.202 (a) (3).) Page 4 of 14 Pages

(2) Maintenance of Fiscal Effort

Funds provided to an LEA under Part B of IDEA may not be used to reduce the level of expenditures for the education of children with disabilities made by the LEA from their local funds below those expenditures for the preceding fiscal year. (Maintenance of Effort (MoE) requirement does not apply to the 50 percent amount that an LEA may use to reduce local funds under §300.205. (See 34 CFR §300.203 and §300.204.)

(3) Early Intervening Service - Reference complete guidelines.

(4) Children with Disabilities Unilaterally Enrolled in Private Schools By Their Parents Equitable Participation - Reference complete guidelines.

IDEA Part B Section 611 Program Guidelines

V. Use of Funds and Adjustment to Local Fiscal Effort in Certain Fiscal Years

(5) Adjustment to Local Fiscal Effort in Certain Fiscal Years

The 50 Percent MoE Reduction Under 34 CFR §300.205.

For any fiscal year for which the funding allocation received by a local educational agency exceeds the amount the local educational received for the previous fiscal year, the local educational agency may reduce the level of expenditures from local funds by not more than 50 percent of the amount of the increase.

If a local educational agency exercises the authority under Section 300.205 to reduce its level of expenditures from local funds, the local education agency shall use an amount of local funds equal to the reduction in expenditure to carry out activities authorized under the Elementary and Secondary Education Act of 1965 (No Child Left Behind Act).

The “supplement and not supplant” and “maintenance of effort” requirements do not apply with respect to the amount that may be reduced from local funds.

Note: The amount of funds expended by a local educational agency under §300.226 for Early Intervening Services shall count toward the maximum amount of expenditures the local educational agency may reduce from local funds. (See 34 CFR §300.205).

IDEA EXPENDITURES

Costs that are allowed can include, but may not be limited to, the following. However, every effort must be made to allocate ACCESS reimbursable costs to State or Local funding whenever possible:

- Extended school year programs including ESY Transportation and ESY for students with disabilities placed out of state through the Special Education Plan Revision Process (SEPRN)
- Supplemental education costs to support the implementation of the Cordero court decision
- Training programs for parents, teachers and professionals/paraprofessionals who work with students with disabilities
- Occupational and physical therapy
- Hearing Impaired Services Vision Impaired Services
- Physically Impaired Services
- Audiology
- AT Specialist
- Orientation and Mobility Specialists
- Psychiatrists (MD certified for SED)
- Adaptive Physical Education
- Work Experience Coordinator and Job Coaches
- Speech therapy
- Special Education Teachers
- Clerical staff directly working with allowable professional staff
- Teacher's Aides
- Bus Aides
- Assistive devices
- Psychological Services
- Social Worker
- IEP Specified Nursing Functions
- Program Monitoring and Evaluation
- Early Intervening Services (optional -- available to school districts and public charter schools)

IDEA EXPENDITURES

Costs that are not allowed can include, but may not be limited to, the following:

- Any expenditure made before the beginning date or after the ending date of an approved project
- School Transportation (except for field trips, ESY Transportation; etc.)
- Operational costs for school owned property (rent, heat, telephones)
- School administrators
- Construction
- Business costs
- Membership in organizations for individuals
- Travel expenses (except for project paid staff or attendance at project paid activities)
- Rental costs for IU programs housed in school district operated buildings
- Costs related to Legal Counsel and/or Attorneys Fees