

**Coffeeville School District**  
**FISCAL POLICIES AND PROCEDURES**

**V. Allowable Uses of IDEA Funds**

In order to be allowable, CSD Department of Special Educations must ensure that all costs incurred are necessary, reasonable, and allocable. [OMB Circular A-87; EDGAR 34 CFR §80.22] The following list illustrates allowable uses:

1. CSD Special Education Department will use IDEA funds only to pay the excess costs of providing special education and related services to children with disabilities. [34 CFR §§300.16 & 300.202]
2. CSD Special Education Department will ensure that costs incurred and funded through the IDEA grant are necessary, reasonable, and allocable. [OMB Circular A-87, EDGAR 34 CFR §80.22]
3. CSD Special Education Department will use IDEA funds to pay for special education teachers, special education administrators, related service providers, instructional assistants, and support staff that directly provide services or support services to students with disabilities.
4. CSD Special Education Department will use IDEA funds for special education staff to attend out of district or out-of-state meetings and conferences, only to the extent such costs are reasonable and necessary to accomplish the goals and objectives of the grant. The number of attendees and the approval process should be carefully considered and fully documented as related to the special education responsibilities of each potential attendee.
5. CSD Special Education Department will use IDEA funds for travel expenses only to the extent such costs are reasonable and necessary and do not exceed charges normally allowed by the LEA in its regular operations consistent with its written travel policies. The Special Education Department of Coffeeville School District will follow the District's guidelines regarding travel and per diem rules and costs when charging travel expenses to their IDEA grant.
6. CSD Special Education Department will use IDEA funds to purchase instructional materials to be used by special education teachers and related service providers to meet the unique educational needs of children with disabilities. (see section below)
7. CSD Special Education Department use IDEA funds to purchase, lease, or otherwise provide for the acquisition of assistive technology devices to maintain or improve the functional capabilities of children with disabilities.
8. CSD Special Education Department purchase food only as those purchases directly relate to instructional activities involving food shopping and preparation. Food purchases and activities must be supported by teacher lesson plans and be necessary to meet student IEPs related to independent living goals and objectives.
9. CSD Special Education Department will contract for services only if (1) there is a written contract specifying the terms of the vendors' services; (2) the contract providers are appropriately licensed; (3) the fees are determined to be reasonable and customary for the provision of such services in the area; (4) the LEA has determined that the services cannot be provided by district employees; and (5) the LEA has internal controls in place to verify the delivery of contracted services as specified in contracts and on submitted invoices. [OMB CIRCULAR A-87, ATTACHMENT A]