

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

**VI. Non-Allowable Uses of IDEA Funds**

There are numerous non-allowable uses of Federal funds, including IDEA grant funds. The MDE/OSE may seek to recover any Federal funds identified, in an audit or through onsite monitoring, as having been used for unallowable costs. If MDE/OSE determines that an LEA must return funds, those funds cannot be returned out of Federal funds. [34 CFR §300.202] The following is a list of specific non-allowable expenses. However, the list is not exhaustive. Any questions related to the allowability of IDEA fund use that is not included below should be directed to the MDE/OSE.

CSD Special Education Director along with the Business Manager, and the Superintendent will adhere and follow the guidelines provided for non-allowable costs:

1. IDEA funds may not be used to pay attorneys' fees or costs of a party related to any action or proceeding under section 615 of the Act, (including attendance at IEP meetings, due process hearings, appeals of due process hearings to Federal court, court recordings). [34 CFR §300.517(b)]
2. IDEA funds may not be used to pay any person for influencing, or attempting to influence:
  - An officer or employee of any agency;
  - A member of Congress;
  - An officer or employee of Congress; or
  - An employee of a member of Congress.
3. IDEA funds may not be used to influence the awarding of, or the extension, continuation, renewal, amendment, or modification of any contract or cooperative agreement.
4. IDEA funds may not be used to reduce the level of expenditures for the education of children with disabilities made by the LEA from local funds below the level of those expenditures for the preceding fiscal year. [34 CFR §§300.203] (see maintenance of effort section below)
5. IDEA funds may not be used to purchase food or beverages for meetings, staff development activities, parent training activities, student meals, or classroom snacks [see MDE MEMO dated November 12, 2012].
6. IDEA funds may not be used to support activities under Section 504, including allocation of staff time, purchase of materials, or in support of direct services to non-special education students.
7. IDEA funds may not be used to pay for entertainment, including costs for amusement, diversion, or social activities.
8. IDEA funds may not be used to purchase gifts, gift cards, pre-paid cards, or awards for staff or students.
9. IDEA funds may not be used to purchase or support the use of computer networks and servers, or cell phones.
10. IDEA funds may not be used to pay for students to participate in SAT or ACT college entrance exams, or for preparatory classes related to these exams.
11. IDEA funds may not be used to pay for students with disabilities to participate in regular summer school programs.
12. IDEA funds may not be used to pay for contracted employees' continuing education classes and/or conferences related to securing or maintaining their certification.
13. IDEA funds may not be used to pay for student medications, or for medical devices that are surgically implanted.

14. IDEA funds may not be used to pay for office or classroom furniture unless specifically authorized by MDE and included in the grant application.