

## SECTION X

### Program Funding

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#### A. ASSURANCE: Excess Cost

The *Grant Parish School Board* assures that the school system uses funds provided under the IDEA only for costs which exceed the amount computed under 1401(7) or approved alternate formula and which are directly attributable to the education of children with disabilities. The Regulations require that the most recent expenditures for the education of children with disabilities which are available be used in verifying that the IDEA funds are used for the excess costs of educating children with disabilities.

#### B. ASSURANCE: Nonsupplanting

The *Grant Parish School Board* assures that funds provided under the IDEA are used to supplement and, to the extent practicable, increase the level of federal, State, and local funds expended for the education of children with disabilities, and in no case to supplant federal, State, and local funds.

#### C. ASSURANCE: Comparable Services

The *Grant Parish School Board* assures that the school system shall not use funds under the IDEA to provide services to children with disabilities unless the school system uses State and local funds to provide services to those children which, taken as a whole, are at least comparable to services provided to other children with disabilities in the school system. Records maintained by the school system to establish comparability include material, supplies, and textbook funds, minimum foundation program information and local cost

records. (34 CFR 300.231)

#### D. ASSURANCE: Public Control of Funds

The *Grant Parish School Board* shall assure that the control of funds provided to the school system under each program and title to property acquired with those funds will be in the school system and that the school system will administer those funds and property.[34 CFR 76.301(c) (2)]

#### E. ASSURANCE: Fiscal Control

The *Grant Parish School Board* shall assure that the school system will use fiscal control and fund accounting procedures that will ensure proper disbursement of, and accounting for, Federal funds paid to the school system under the IDEA. [34 CFR 76.301 (c) (3)]