

**Excess Cost and Non-Supplanting**

- A. Federal special education funds will be used only for excess costs, computed in the manner required by law, which is directly attributable to the education of students with disabilities. The excess cost requirement means that the district must spend a certain minimum amount for special education before Part B funds are used. This insures that children served by Part B funds have at least the same amount spent on them, from sources other than Part B, as do the children in the district taken as a whole, and; (34 CFR 300.229)
- B. Federal special education funds will be used to supplement and not supplant local and state funds expended for students with disabilities. The total amount or average per capita amount of state and local school funds budgeted by the district for expenditures in the current fiscal year for the education of children with disabilities must be at least equal to the total amount or average per capita amount of State and local school funds actually expended for the education of children with disabilities in the most recent preceding fiscal year for which the information is available. Allowance may be made for:
1. Decreases in enrollment of children with disabilities; and
  2. Unusually large amounts of funds expended for such long-term purposes as the acquisition of equipment and the construction of school facilities.

The district must not use Part B funds to displace State or local funds for any particular cost. (34 CFR 300.230)

**Comparable Services**

Federal special education funds will be used to provide services only to students with disabilities who receive services supported by local and state funds which, on the whole, are comparable to services received by other such students. (WAC 392-171-691, 696, 731-756; 34 CFR 300.231)

**Information Reports and Records**

The district will:

- A. make reports to the Superintendent of Public Instruction and to the Secretary of Education as may reasonably be necessary to enable those agencies each to perform their duties;
- B. maintain records and provide access to those records which those agencies decide are necessary to perform their duties; (34 CFR 76.301)