

## XIX. STATE-LEVEL NONSUPPLANTING

The Iowa Department of Education assures the Secretary that funds paid to the state under Part B of IDEA are used to supplement the level of federal, state and local funds expended for special education and related services provided to children with disabilities under Part B of IDEA and in no case to supplant these federal, state and local funds.

Non-supplanting criteria are included in each review of plans or applications for IDEA funding, in compliance monitoring and fiscal audits of LEA's and AEA's use of federal funds.