



Kentucky Department of

Our Children,

Our Commonwealth

Education

Test Your IDEA Spending Knowledge

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Question 1 *2 CFR 200.423*

A special education director attends a conference and charges the following expenses to the District. Which is *not* an allowable travel cost?

- a. A cab to and from the hotel
- b. Hotel lodging
- c. A glass of wine
- d. All are allowable



Question 2 *34 CFR 300.705(b)*

Districts are awarded funds by the State. The State calculates allocations to each District based on the District's base payment and:

- a. The number of students with disabilities
- b. The number of students living in poverty
- c. Student population
- d. B and C
- e. All of the above



Question 3 *2 CFR 200.403*

An LEA purchases some super hi-tech computers for students with a learning disability that cost \$14,000 each. Would this be an allowable purchase?

- a. Yes, because the LEA's grant application said they needed computers
- b. Yes, because the computers are going to benefit students with disabilities
- c. A and B
- d. No, \$14,000 is not a reasonable amount for a computer



Question 4 *34 CFR 300.16*

An expense is considered to be an excess cost when:

- a. It is more than anticipated
- b. Extra are purchased to have on hand for later use
- c. It is above and beyond the average student expense
- d. It is paid for with IDEA funds



Question 5 *34 CFR 76.707*

You are attending a conference in Washington, D.C. The conference is on November 4th, and you purchase your airplane ticket on August 10th. The airplane ticket obligates to the Federal grant award:

- a. July 1st – The date the award was granted.
- b. August 10th – The date the travel arrangements are booked.
- c. November 4th – the date you take your flight to D.C.
- d. November 8th – The date you fly back home.



Question 6 *34 CFR 200.458*

IDEA grants began on July 1st, but your district did not get its grant approved until August 1st. All charges prior to August 1st are therefore pre-award costs. Pre-award costs are only allowable to the extent they would have been allowable and:

- a. There is a public emergency that will not permit delay
- b. With written approval from the Federal award agency
- c. Nothing else is required
- d. The cost does not exceed \$5,000



Question 7 *34 CFR 300.202(a)(3)*

The District used general funds for its 3rd grade special education teacher last year. Because of funding cuts, the District wants to pay the same teacher with IDEA funds this year. Is this allowable?

- a. Yes
- b. Yes, but only if the District can rebut the presumption of supplanting
- c. No, it is supplanting



Question 8

*2 CFR 200.403;200.405;
& 34 CFR 300.202(a)(2)*

The District pays a bus driver's salary with IDEA funds because the driver transports some students with disabilities on his regular route each day. This is an allowable cost.

- a. True
- b. False



Question 9 *2 CFR 200.430(i)*

When an employee is paid with IDEA funds, under EDGAR, the employee must keep time and effort documentation that:

- a. Is signed by the employee
- b. Is accurate
- c. Includes all the time he/she works
- d. B and C only
- e. All of the above



Question 10 *2 CFR 200.432*

You are in charge of hosting your annual conference. In preparation, you make a list of your conference costs. Currently, your list includes: speakers' fees, local transportation, supplies, and child care. What cost is not allowable?

- a. Speakers' fees
- b. Local transportation
- c. Supplies
- d. Child care



Question 11 *2 CFR 200.335*

A non-Federal entity may convert paper records to electronic records provided:

- a. They are subject to periodic quality control reviews
- b. They remain readable
- c. They cannot be altered
- d. All of the above
- e. None of the above (*IDEA requires that paper copies be provided*)



Question 12 *2 CFR 200.313(e)(1)*

When determining whether or not a State or LEA has an obligation to pay back to the Federal share of a piece of equipment after disposition, the State or LEA must determine whether or not the item is valued at more or less than \$5,000. Value is determined at:

- a. The time of purchase
- b. The time of disposition
- c. At any point in time as long as it is within the grant period



Question 13 *34 CFR 300.203-204*

A District can reduce its MOE requirement when:

- a. The enrollment of students with disabilities decreases
- b. There is a districtwide reduction-in-force (RIF) because of budget cuts
- c. When the District fails to spend enough state and local funds
- d. When Federal IDEA funds decrease



Question 14 *2 CFR 200.330*

If an LEA hires a contractor, the contractor is responsible for adherence to all applicable Federal program requirements in the Federal award.

- a. True
- b. False



Question 15 *2 CFR 200.320(f)*

The District wants to use *Translations R Us* for all of its translation needs (valued over \$7,000) and has no interest in bidding it. This is allowable as long as:

- a. *Translations R Us* has the best reviews
- b. There are no other vendors in the District
- c. The District believes they are the best vendor for the job
- d. The State allows it
- e. All of the above are allowable



Question 16 *2 CFR 200.313(d)*

Under EDGAR, equipment must be inventoried at least:

- a. Once every two years
- b. Annually
- c. Once every six months
- d. Whenever you feel like it



Question 17 *2 CFR 200.320(a)*

The micro-purchase method of procurement allows for the acquisition of supplies and services under \$10,000 without soliciting competitive quotations, provided the non-Federal entity considers the cost reasonable.

- a. True
- b. False



Question 18 *2 CFR 200.404*

A cost is reasonable if:

- a. It is on sale
- b. It does not cause the grantee or sub-grantee to exceed its total Federal allocation
- c. It is the market price
- d. It is in accordance with the government reasonableness purchase regulations



Question 19 *2 CFR 180.300*

You entered into a contract with *Science Today, LLC* 3 months ago and found out on the news that the vendor was debarred yesterday for *EPA* violations to the wetlands. What must you do re: your contract?

- a. Terminate the contract immediately
- b. Continue with the contract; their services are great
- c. Terminate it and enter into a new agreement as long as the vendor has a plan to get off the debarred list
- d. Write a nasty *Yelp* review...destroying the environment! Horrible!
- e. A or B



Question 20 *2 CFR 200.406*

The District uses a credit card with cash-back rewards. What does the District have to do with the rewards?

- a. All rewards over \$500 must go back to the grant
- b. The cash back must be used for any District-level administrative costs
- c. All cash back must be added to the appropriate grant
- d. The use of such credit cards is prohibited.



Question 21 *34 CFR 76.707*

Roosevelt Elementary is one of the district's tech smart schools. At Roosevelt, classrooms are equipped with smart boards, computers, and tablets. Can IDEA funds be used to pay for the smart technology needed for the independent living classroom?

- a. Yes
- b. No
- c. Anything is allowable if you are not caught



Question 22 *2 CFR 200.302(b)(4)*

The District uses IDEA funds to pay the costs related to conducting a due process hearing, including paying a hearing officer and providing a location for the hearing. This is an allowable costs.

- a. True
- b. False



Question 23 *2 CFR 200.318(c)(1)*

A current vendor sends your office 7 boxes of pizza thanking you for your business. Your conflict of interest policy states that you shall not accept gratuities, favors, or anything of monetary value from contractors. What should you do with the pizza?

- a. Quick, eat it before anyone else notices!
- b. Throw it out and take photos documenting you did so
- c. Eat the pizza, but send a note to the vendor saying not to send anything again
- d. Return/reject the delivery



Question 24 *2 CFR 200.313*

To meet equipment management requirements, a non-Federal entity must:

- a. Take physical inventory every six months
- b. Maintain property records including photographs of all items
- c. Investigate all incidents of loss, damage, or theft
- d. All of the above



Question 25 *2 CFR 200.305(b)(9)*

The District uses IDEA funds to pay its attorney's fees from a due process case. This is an allowable cost.

- a. True
- b. False



Question 26 *2 CFR 200.430(i)(1)(viii)*

Budget estimates alone are appropriate support for salary charges to a Federal award.

- a. True
- b. False



Question 27 *2 CFR 200.318*

Hiring the following people would invoke a conflict of interest:

- a. Your daughter-in-law
- b. Your business partner
- c. Your spouse
- d. Your son's future employer
- e. All of the above



Question 28 *2 CFR 200.403(a); and 200.405*

A school has had numerous break-ins stealing significant amounts of IDEA equipment as well as televisions, laptops, and tablets. Since the District must protect its equipment under EDGAR, the school purchases cameras and other security devices. This is an allowable IDEA cost.

- a. Yes
- b. No
- c. It depends on how much IDEA is charged.



Question 29 *2 CFR 200.313(c)(1)*

An LEA no longer needs a piece of equipment purchased for an IDEA program. Which of the following may the equipment be used with?

- a. Other programs supported by USDE funds
- b. A Department of Labor program, but only if the USDE programs no longer need it
- c. Both A and B
- d. Neither, the equipment needs to be disposed of

