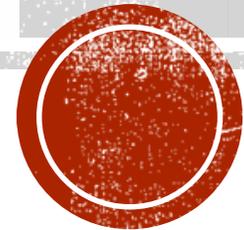


# SPECIAL EDUCATION FINANCE



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# AGENDA

- Allowable costs
- Personnel Activity Reports



# ALLOWABLE COSTS

State special education funds are restricted monies which must be spent for the education of students with disabilities. These funds may be spent only for direct costs. Direct costs are those elements of cost which can be easily, obviously, and conveniently identified with specific special education activities or programs, as distinguished from those costs incurred for several different activities or programs and whose elements are not readily identifiable with specific special education activities (*UCA 53F-2-307*); *USBE SER X.A.7*).

# ALLOWABLE OBJECT CODES

- 115 Properly licensed personnel in direct supervision or coordination of special education programs
- 131 Properly licensed teachers who teach students in special education programs/services
- 132 Substitute teachers
- 141 Social workers who work directly with students in special education programs/services
- 143 Properly licensed health personnel who are assigned to work with students in special education programs/services
- 144 Properly licensed persons qualified as psychologists who are used in identifying and evaluating students with disabilities and in instructional or treatment services
- 152 Secretarial personnel assigned to work directly with special education programs/services
- 161 Teachers' aides and paraprofessionals (including bus aides)
- 200 Employee benefits
- 210 State retirement
- 220 Social security
- 230 Local retirement (for individual special education employees)

# ALLOWABLE OBJECT CODES

- 240 Group insurance (licensed and classified personnel assigned to programs for students with disabilities-prorated if part-time)
- 270 Industrial Insurance—Workman's Compensation
- 280 Unemployment insurance (for individual special education employees)
- 290 Other employee benefits (for individual special education employees)
- 320 Contracted services and other costs for instructional programs which can be traced directly to special education programs/services without the need for proration
- 452 Rental of equipment for programs for students with disabilities
- 580 Approved travel for personnel in conjunction with their assignments to special education programs/services
- 610 Teaching supplies
- 641 Textbooks
- 644 Library books
- 650 Instructional media/materials (periodicals)
- 660 Audiovisual materials
- 730 Equipment for the special education programs/services

# UNALLOWABLE EXPENSES

## Unallowable direct costs

- 2300 Administration
- 2700 Pupil transportation (provided under the transportation program)
- 451 Rental of land and buildings
- 520 Insurance on district property
- 800 Other objects (*USBE SER X.A.7-8*)

## Unallowable function codes:

- 2600 Operation and maintenance of school plant (except a separate direct telephone line to the special education area/classroom specifically)
- 4000 Capital outlay, except for equipment for programs specifically for students with disabilities

# **IDEA PART B ALLOWABLE COSTS**

## **IDEA Part B Grants**

- For a particular cost to be allowed, it must be an excess cost of providing special education and related services. Only allowed costs may be charged to the IDEA Part B Section 611 (3–21) or Section 619 (3–5) entitlement grants (including IDEA Recovery funds).
- When determining whether a cost is an excess cost, ask the following guiding questions:
  - 1. In the absence of special education needs, would this cost exist? If the answer is... No, then the cost is an excess cost and may be eligible. Yes, then the cost is not an excess cost and is not allowed.
  - 2. Is this cost also generated by students without disabilities? If the answer is... No, then the cost is an excess cost and may be eligible. Yes, then the cost is not an excess cost and is not allowed.
  - 3. If it is a child specific service, is the service documented in the student's IEP? If the answer is... Yes, then the cost is an excess cost and may be eligible. No, then the cost is not an excess cost and is not allowed.
- For a particular cost to be allowed, it also must be necessary and reasonable for proper and efficient performance and administration of the grant. A cost is reasonable if it does not exceed what a district would normally incur in the absence of Federal funds. Additional guidance about standards for determining costs for Federal grants is available from Office of Management and Budget (OMB) Circular A-87 (<http://www.whitehouse.gov/omb/circulars/a087/a087-all.html#attb>).

# **TIME AND EFFORT**

- Any individual charged to a Federal grant must keep time and effort reporting whether or not it is a semi-annual certification or monthly personnel activity reports (PAR). Semiannual certification is completed by those individuals who have a single-cost objective; monthly personnel activity reports are completed by individuals who have multiple-cost objectives and who are employed by charter schools. Under IDEA, any individual who is not 100% special education would need to complete monthly PARs. Time and effort reporting are a part of the allowable costs as defined by the Office of Management and Budget.

# **PERSONNEL ACTIVITY REPORTS**

- Must be completed when personnel are paid by multiply funding sources
- Must be completed monthly
- Must be signed by employee and direct supervisor
- Example

# SEMI-ANNUAL CERTIFICATION

- Must be done at minimum, twice yearly
- Must be done when employee is paid by single funding source
- Must be signed by employee and direct supervisor
- Example