



Utah State
Board of
Education

Special
Education
Services

SPECIAL EDUCATION COMPLIANCE AND FUNDING MANUAL

March 2024

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SPECIAL EDUCATION FISCAL COMPLIANCE AND ACCOUNTABILITY

PURPOSE AND AUTHORITY

The Utah State Board of Education (USBE) special education fiscal compliance and accountability procedures ensure compliance and appropriate financial management of federal and state special education funds.

These procedures are grounded in the Individuals with Disabilities Education Act (IDEA) and the Education Department General Administrative Regulations (EDGAR), including General Education Provisions Act (GEPA). Those two laws contain the post-award requirements for federal funds allocated to USBE under IDEA and from USBE to its local educational agencies (LEAs) including school districts and charter school LEAs.

The USBE must ensure fiscal accountability at each phase in the distribution and use of IDEA Part B funds that are set aside by USBE for state-level activities and flowed through to LEAs (both Part B Section 611 and Section 619 Preschool funds). The USBE has established policies and procedures for calculating, allocating, requesting, accessing, reporting, and verifying IDEA Part B flow-through and discretionary funds.

The purpose of the USBE's IDEA Funding Manual is to provide USBE staff a comprehensive overview of fiscal policies, procedures, and mechanisms through which USBE meets IDEA and EDGAR requirements.

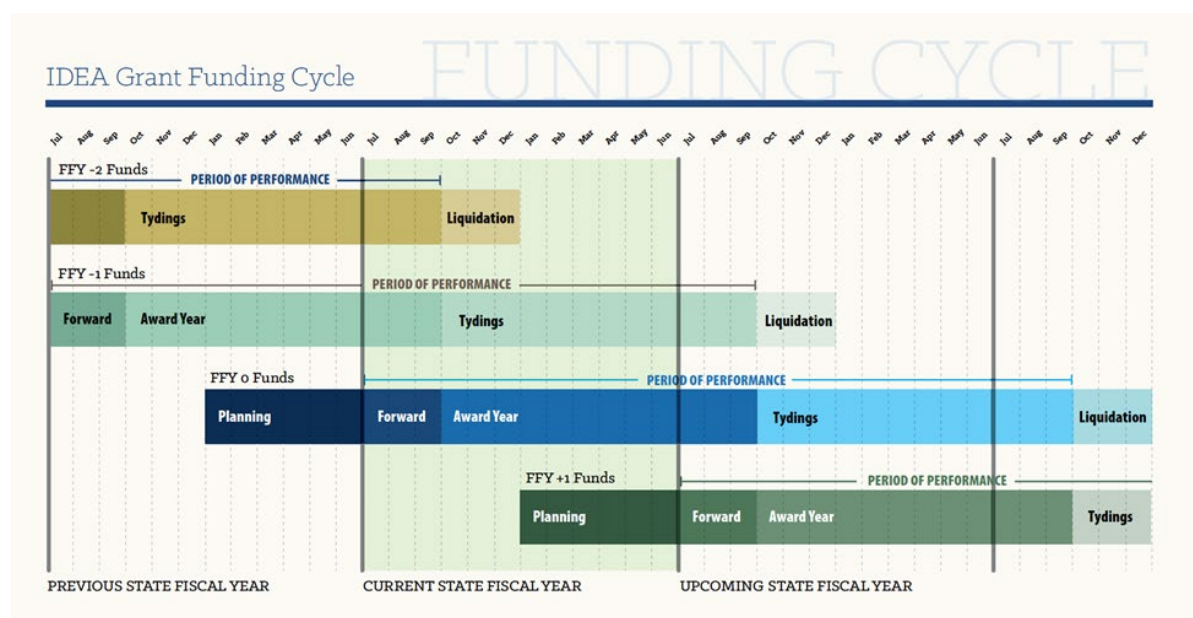
PERIOD OF AVAILABILITY

The period of availability for IDEA subgrants under both IDEA section 611 and section 619 is up to 27 months, from July 1 of the award year until September 30 two years subsequent. This period is not extended beyond 27 months from July 1 of the award year if the LEA does not submit its subgrant applications within the state's timelines. This means, for example, that federal fiscal year (FFY) 2020 or state fiscal year (FY) 21 IDEA funds are available for obligation from July 1, 2020, to September 30, 2022. Funds obligated by September 30, 2022, must be liquidated by December 29, 2022 (see [2 CFR § 200.344](#) and [§ 200.77](#), and [34 CFR § 76.709-710](#)).

IDEA Grant Funding Cycle

Each year, USBE determines an amount of funds to set aside from its federal Part B state award for state-level activities as allowed by [34 CFR § 300.704](#) and [§ 300.813-814](#). USBE may elect to set aside 100% of the maximum amount of funds for state-level activities from its IDEA section 611 grant and IDEA section 619 grant or a percentage of those funds based on necessary activities determined by the department. In years when USBE does not elect to set aside 100% of the maximum amount of funds for state-level activities, all remaining funds are allocated to LEAs based on its current IDEA Part B Allocations formula.

FIGURE 1: IDEA GRANT FUNDING CYCLE



Source: [IDEA Fiscal Timeline, Center for IDEA Fiscal Reporting](#)

MAINTENANCE OF STATE FINANCIAL SUPPORT

Purpose and Authority

The purpose of this document is to describe how the Utah State Board of Education (USBE) meets the requirements to maintain state financial support for special education and related services at [20 U.S.C. § 1412\(a\)\(18\)](#) and [34 CFR § 300.163\(a\)](#) of the Individuals with Disabilities Education Act (IDEA). IDEA requires that a state:

“must not reduce the total amount of state financial support for special education and related services for children with disabilities, or otherwise

made available because of the excess costs of educating those children, below the amount of that support for the preceding fiscal year.”

In order to implement [20 U.S.C. § 1412\(a\)\(18\)](#), Utah must have policies and procedures to ensure that it does not reduce the amount of state financial support for special education and related services for children with disabilities, or otherwise made available because of the excess costs of educating those children, below the amount of that support for the preceding fiscal year.

These procedures also reflect Office of Special Education Programs (OSEP) Memorandum 10-05 published on December 2, 2009, regarding state Maintenance of Financial Support (MFS), which clarifies that the state must also include state funds provided by all state agencies that provide or pay for special education and related services to students. Implementing these procedures ensures that the state makes support available for special education and related services for children with disabilities as required.

These procedures guide the work of the USBE Special Education Services (SES) as it collaborates with other stakeholders, including the legislative budget office, other agencies that provide services to children and youth with disabilities, and the state special education advisory panel. These procedures are reviewed annually with stakeholders to ensure they understand MFS requirements and the stakeholders’ role in ensuring ongoing funding for special education.

In accordance with [34 CFR § 300.163\(a\)](#), the amount of state financial support made available (i.e., appropriated) for special education and related services is compared from year to year. To meet this requirement, USBE has implemented a system to report and monitor state financial support and proactively advise policymakers of the MFS requirements, thus ensuring sustained financial support for special education and related services.

Special education and related services are funded by the state of Utah in three ways:

- Direct legislative appropriations supporting special education and related services.
- SEA financial support for special education and related services.
- Other state agency financial support for special education and related services.

Staff Responsibilities and Timeline for Collecting, Validating, and Reporting MFS Data

The USBE SES Fiscal Team is responsible for implementing these procedures. Staff maintain capacity through annual training, review of the requirements, and reviewing Utah’s MFS procedures for continued accuracy. Table 1 provides Utah’s timeline for MFS data collection, validation, and reporting activities.

TABLE 1: UTAH'S ANNUAL MFS TIMELINE & ACTIVITIES

Date	Activity	Responsible Staff/Office
February	Pull Base Public Education Bill from legislative budget office for the upcoming fiscal year to be appropriated on July 1	USBE SES Fiscal Team
February	Begin data entry in the MFS Calculation Spreadsheet including verification of contact information and validation of data.	USBE SES Fiscal Team
February	Compare preliminary amounts from the previous year to be reported in Section V of the Annual State Application under Part B of the IDEA to check for patterns and changes.	USBE SES Fiscal Team
February	Follow up with legislative staff should additional financial support be required to meet MFS for the current year	IDEA Fiscal Manager
By February 15	Contact other state agencies (i.e., Utah Department of Health, Utah Department of Corrections, Utah State Office of Rehabilitation, and Utah Schools for the Deaf and Blind), to alert them to track and collect MFS data for the upcoming fiscal year beginning July 1	IDEA Fiscal Manager
By February 15	Provide these same agencies the audited MFS expenditure amounts from the previous fiscal year	IDEA Fiscal Manager

Date	Activity	Responsible Staff/ Office
By end of February	Complete data validation and calculation of MFS for previous fiscal year for inclusion in Section V of the Annual State Application under Part B of the IDEA	IDEA Fiscal Manager
By March 10	Obtain certification of MFS calculation and Section V of the Annual State Application under Part B of the IDEA to post publicly	IDEA Fiscal Manager, Executive Director of Governor's Office of Management and Budget
By March 10	Submit to OSEP to establish eligibility for IDEA funds	IDEA Fiscal Manager, Executive Director of Governor's Office of Management and Budget

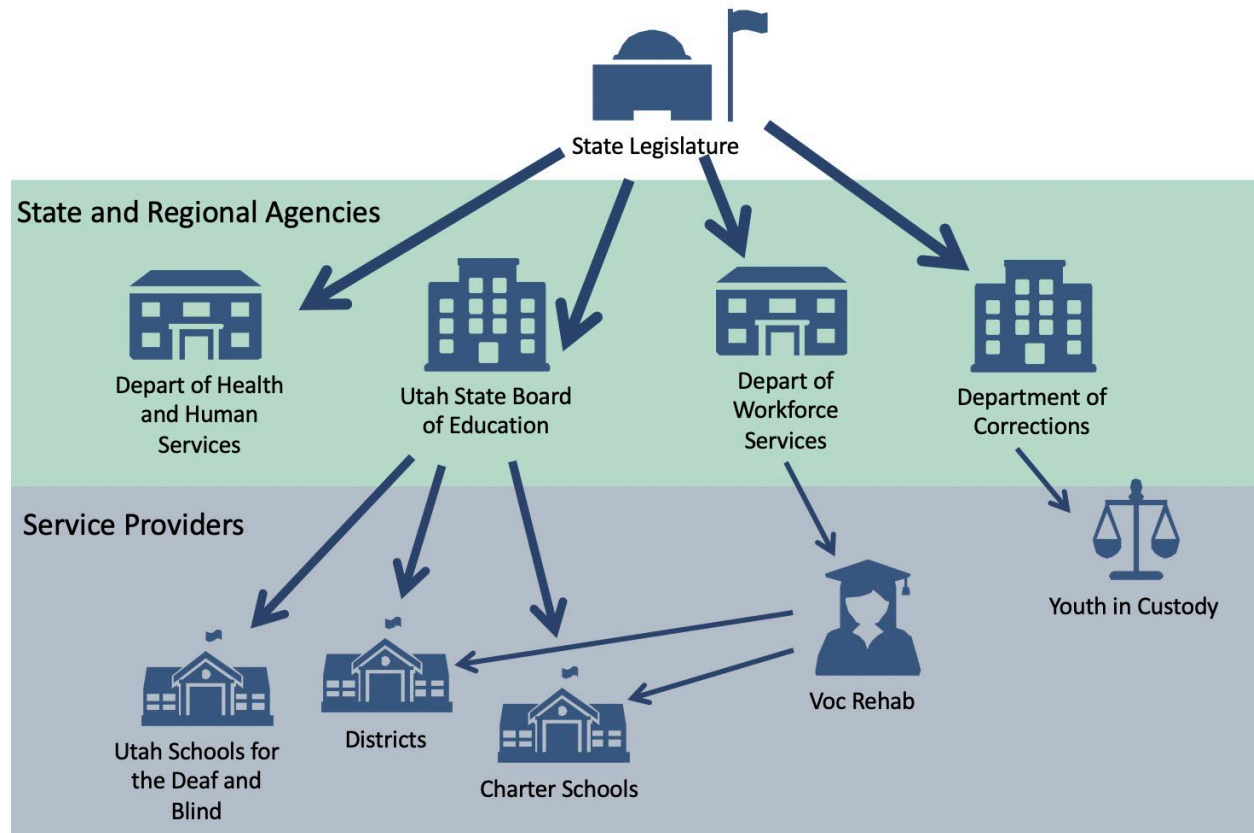
Utah’s Definition of “Financial Support Made Available”

“Financial support made available” is the amount of state financial support provided for special education and related services in a given fiscal year, regardless of the amount actually expended. Only state funds are included in this definition, excluding any federal and local funds.

For other state agencies including Utah Department of Health, Utah Department of Corrections, Utah State Office of Rehabilitation, and Utah Schools for the Deaf and Blind, amounts that were made available are determined from actual expenditures because amounts are not allocated directly for children with disabilities.

Figure 2 represents the flow of state funding for special education and related services in Utah.

FIGURE 2: USBE MFS FUNDING FLOW IDEOGRAPH



Source: [Funding Flow Ideograph Tool, Center for IDEA Fiscal Reporting](#)

Direct Legislative Appropriations Supporting Special Education and Related Services

Utah's legislature makes a general education appropriation for each budget year. A weighted formula is used to determine the amount of those funds that will be provided to Local Education Agencies (LEAs) specifically for special education and related services to children with disabilities pursuant to their Individualized Education Programs (IEPs).

Annual appropriations are made to the USBE specifically to fund State Education Agency (SEA) level activities. These include:

- Minimum School Program (MSP) Categorical Program Administration
- Special Education Administration
- State Board line item for Special Education

Additionally, annual appropriations are made by the legislature to other agencies that may be used to provide special education and related services. These include:

- Utah Department of Health
- Utah Department of Corrections
- Utah State Office of Rehabilitation
- Utah Schools for the Deaf and Blind

SEA Financial Support for Special Education and Related Services

The Weighted Pupil Unit (WPU) forms the foundation of Utah’s public education funding system. The WPU represents the common factor used to determine the “costs of a program on a uniform basis” (see [Utah Code § 53F-2-307](#)) and to distribute program funding to the local education agencies (LEAs). Twelve programs established by the Legislature use the WPU in cost and distribution formulas. These programs are grouped together in the Basic School Program (BSP) within the Minimum School Program (MSP).

The cost of a WPU program is determined by multiplying the number of program WPUs by the WPU Value established by the Legislature. LEAs generate WPUs based on statutory formulas and program criteria established by the Legislature or the Utah State Board of Education.

There are five programs specifically for the support of special education and related services that are funded based on distribution formulas defined by the WPU. These include state funding for:

- Cost of direct services provided by the LEA
- Services to students whose disabilities require 180 minutes or more of service daily
- Preschool services to students with disabilities ages 3–5
- Extended School Year services
- State special education programs for students with disabilities (state programs)

There are an additional two appropriations funded by the state to provide special education and related services. These include:

- State funding for the cost of providing services to students who qualify for the Intensive Services fund (students must cost more than three times the average per pupil expenditure to be eligible)
- Providing stipends to special education teachers and speech language pathologists for days worked above the LEA contract

Other State Agency Financial Support for Special Education and Related Services

In addition to legislative and SEA financial support, other agencies make state funds available for special education and related services designated in children's individualized education programs (IEPs) through direct services and grants to LEAs.

Agencies that currently provide financial support included in the MFS calculation are the:

- Utah Department of Health
- Utah Department of Corrections
- Utah State Office of Rehabilitation
- Utah Schools for the Deaf and Blind

The SEA collects MFS information from all state agencies through an annual letter requesting final, audited MFS expenditure amounts from the previous fiscal year which is then entered into the MFS Calculation Spreadsheet. Agencies are requested to complete the spreadsheet even if the amount for the year is zero.

MFS Calculation

Utah's MFS calculation totals the following amounts made available for special education and related services:

- Direct legislative appropriations (see [Direct Legislative Appropriations Supporting Special Education and Related Services](#))
- SEA financial support (see [SEA Financial Support for Special Education and Related Services](#))
- Other agency support (see [Other State Agency Financial Support for Special Education and Related Services](#))

All support is documented in the MFS Calculation Spreadsheet, a spreadsheet that includes year-to-year comparisons of state financial support. The MFS Calculation Spreadsheet aggregates the amounts from the above sources to calculate the total amount made available. The MFS calculation spreadsheet is found in the G drive.

VALIDATING AND REPORTING MFS DATA

The USBE SES Fiscal Team reviews the amount of each component to ensure it is valid throughout the year and compares the amounts over time to check for consistency prior to the end of the fiscal year. If the IDEA Fiscal Manager identifies concerns or errors, it resolves those concerns with the office providing the data. Final reported numbers are based on audited financial data made available by the end of the calendar year.

The USBE SES Fiscal Team reports two years of MFS amounts in Section V of the Annual State Application under Part B of the IDEA for federal funds to OSEP each year. The data are certified by the Executive Director of Governor's Office of Management and Budget.

ACTIONS IN CASE OF FAILURE TO MAINTAIN FINANCIAL SUPPORT

The IDEA Fiscal Manager reviews projected allocations prior to the state budgeting process and requests additional funds from the legislature if it appears the state may not meet its MFS obligation. If a budget is passed that does not meet the MFS obligation on the funds made available, USBE informs the legislature of the potential shortfall and requests additional funds.

INTERNAL PROCEDURES

TIMING

Annually, January 1

BACKGROUND

Annually, the USBE must submit an application for federal funds to the U.S. Department of Education, OSEP. As part of this application process, the USBE must certify that it is in compliance with the MFS requirements. The Code of Federal Regulations ([34 CFR § 300.163\(a\)](#)) requires that states must not reduce the amount of financial support for special education and related services for children with disabilities, or otherwise made available because of the excess costs of educating those children, below the amount of that support for the preceding fiscal year.

The MFS procedure has two components:

- Verify that the new year budget does not reduce financial support to Special Education programs, and

- Provide certification to OSEP that USBE is in compliance with MFS requirements in the prior year.

PROCEDURES

PART 1

1. At the start of each legislative session, review the Base Public Education budget to ensure that the proposed budgeted amounts are not less than the prior year.
 - a. Compare budgeted amounts to prior year MFS calculation.
 - i. The MFS calculation spreadsheet is found in the G drive.

PART 2

1. Open MFS calculation spreadsheet found in the G drive.
2. Locate the [Base Public Education Bill from prior year found at le.utah.gov](#).
3. Enter the amounts from the Base Public Education bill for the Minimum School Program (MSP) in section titled "SEA Funds."
4. Enter any amounts allocated to the USBE for administration expenses.
5. Locate agency specific letters in the G drive.
 - a. Edit letters to reflect the proper dates and names of addressees.
 - b. Send letters to Executive Director of each of the following agencies:
 - i. Utah Department of Health
 - ii. Utah Department of Corrections
 - iii. Utah State Office of Rehabilitation
 - iv. Utah Schools for the Deaf and Blind
6. Upon receipt of the responses to these letters from the various state agencies, enter the amounts reported from these agencies in the MFS spreadsheet in the section titled "Other State Agency Funds."
7. Locate the IDEA application package received from OSEP.
 - a. Section V of the application requires certification by the State Budget Office that the amounts listed are accurate and correct.
8. Send the MFS certification page from the IDEA application, MFS spreadsheet and supporting documentation received from the other state agencies to the Executive Director of the Governor's Office of Management and Budget (GOMB).
 - a. Request that the executive review the documentation and sign the certification form.
 - b. The original, signed certification form must be mailed to OSEP.

- i. Request that GOMB provide the original signed form to USBE.

ALLOCATION OF IDEA PART B SUBGRANTS TO LEAS

Purpose of and Authority for Procedures

The Utah State Board of Education (USBE) has the responsibility for state-level administration and distribution of funds provided under the Individuals with Disabilities Education Act (IDEA) to Local Educational Agencies (LEAs) under federal and state authorities. The federal authority and the corresponding funding formula for these procedures are codified under the regulations for the IDEA at [34 CFR § 300.705](#) (subgrants of IDEA section 611 funds) and [§ 300.815-816](#) (subgrants of IDEA section 619 funds). Utah's authority to make subgrants to other agencies including LEAs for the purpose of providing special education services to eligible students is at [Utah Code § 53E-7-206. Special education funding](#).

USBE applies for and receives, upon demonstrating eligibility, two federal grants each year under IDEA to provide special education and related services to children ages 3 through 21.

First, USBE receives a grant under section 611 of IDEA for children ages 3 through 21. The federal allocation to states is outlined in the IDEA regulations at [34 CFR § 300.703](#). USBE receives State Education Agency (SEA) allocation tables annually from the OSEP, with the amount of the 611 grant to provide special education and related services to children ages 3 through 21. USBE also receives an annual grant under section 619 of IDEA. This is a smaller grant that the state receives to provide special education and related services to children ages 3 through 5. The federal allocation to states is outlined in the IDEA regulations at [34 CFR § 300.807-810](#). An IDEA section 619 subgrant may be used for specific activities related to special education (e.g., child find, evaluations) for children ages 3 through 5 served in preschool or in kindergarten programs. LEAs that do or could serve five-year-old children in kindergarten receive a subgrant under IDEA section 619, even if the LEA does not have a preschool program.

USBE receives SEA allocation tables from OSEP for both grants, generally by April 1. If USBE does not receive the allocation tables by April 1, USBE will contact OSEP to determine the status of the allocation tables.

USBE allocates IDEA section 611 and section 619 funds in accordance with [34 CFR § 300.704](#) and [§ 300.812-814](#) for the following budget line items:

- State administration
- Other state-level activities
- Flowthrough to LEAs

The amounts reserved for the state administration and other state-level activities are restricted by IDEA regulations and reported annually in USBE's application for Federal Part B funds on the OSEP Excel Interactive Spreadsheet provided to each state. This state-specific worksheet provides the state immediate feedback as to whether the amounts it intends to set aside for specific activities are in accordance with the limitations of IDEA. OSEP provides the spreadsheet to states annually upon confirmation of the preliminary allocation amounts.

After setting aside necessary and allowable amounts for state administration and other state-level activities, USBE uses the formula mandated by IDEA to allocate the remaining funds as subgrants to LEAs, including charter school LEAs, that submit an application to the state demonstrating eligibility for IDEA funds. This formula, required by IDEA regulations, consists of a base payment amount, and amounts that are determined by student population and poverty measures for each LEA. The formula is applied separately to the IDEA section 611 and section 619 subgrants (see [34 CFR § 300.705](#) and [§ 300.815-817](#)). LEAs that receive an IDEA subgrant but do not currently serve students with disabilities still may receive IDEA funds that may be used for other eligible purposes including child find, evaluation, or early intervening services ([34 CFR § 300.206](#)).

These procedures describe how USBE allocates annual IDEA section 611 and section 619 subgrants to LEAs.

Applicability of Procedures to Eligible LEAs, Including Eligible Charter School LEAs

In Utah, LEAs that are responsible for providing a free appropriate public education (FAPE) to children with disabilities under IDEA may be eligible to receive IDEA subgrants. This includes school districts, charter school LEAs, and other state agencies that serve as LEAs and are responsible for providing FAPE to children with disabilities. These procedures apply to all eligible LEAs in the state, including charter school LEAs. Charter school LEAs are defined in state regulation under Utah State

Board of Education Administrative Rules ([Board Rules](#)) [r277-550-2. Definitions](#).¹

Under IDEA, charter schools that are not LEAs under state law are not eligible for an IDEA subgrant (see [34 CFR § 300.209](#)). USBE allocates subgrants to charter school LEAs in the same manner that it allocates subgrants to other LEAs in the state and according to the same timeline.

LEAs do not need to be currently serving children with disabilities to be eligible for IDEA section 611 and section 619 subgrants. LEAs that serve children ages 3 through 5 are eligible for both IDEA section 611 and 619 subgrants. LEAs do not need to have preschool programs in order to be eligible for IDEA section 619 subgrants as the subgrants are made based on the ages of children served, not grade levels. If an LEA could serve 5-year-old children in kindergarten, regardless of whether the children have disabilities, the LEA is eligible for an IDEA section 619 subgrant. However, if an LEA is not responsible for educating children ages 3 through 5, such as an LEA with only a high school, it is not eligible for an IDEA section 619 subgrant.

To receive IDEA section 611 and section 619 subgrants, each LEA must submit an annual Part B funding application to the state. The application provides assurances that each LEA meets specific requirements (these are listed in [34 CFR §§ 300.200-213](#)) about the use of funds and has policies and procedures in place to ensure that children with disabilities receive FAPE. Utah reviews each LEA's application according to the internal LEA eligibility application processes.

Under [34 CFR § 300.221](#) and [Board Rules r277-114-5](#), an LEA may appeal the state's determination that the LEA is not eligible for IDEA section 611 or section 619 funds through the state's appeals process.

Any LEA that elects not to apply for IDEA funds or whose funding application is not approved is still responsible for implementing IDEA including providing FAPE to all students with disabilities. Each LEA that does not apply for funds or whose funding

¹ N.B.: Board Rules are part of the larger Utah Administrative Code and deal with section 277. These rules can be found in two places: the [USBE Administrative Rules webpage](#) or the [Utah Office Administrative Rules webpage](#). Therefore, Board Rule r277-550 refers to the same rule as Utah Admin. Code r277-550. Additionally, it should be noted that the [Utah State Board of Education Special Education Rules \(SpEd Rules\)](#) are part of but distinguished from Board Rules. Though separate, these Rules are incorporated into Board Rule by reference (see [Board Rule r277-750](#)).

application is not approved will be monitored to ensure IDEA requirements are met.

If an LEA does not provide the information needed to establish eligibility or elects not to apply for its Part B allotment, the USBE will use the payments that would otherwise have been available to the LEA to provide special education and related services directly to children with disabilities residing in the area served by that LEA by contract, or through other arrangements (see [34 CFR § 300.227](#)).

LEAs may not subgrant IDEA funds to another LEA. The LEA that establishes eligibility under IDEA and receives a Part B subgrant is the LEA responsible for ensuring Part B requirements are met.

Staff Responsibilities and Timeline for Calculating and Allocating Subgrants to LEAs

The USBE SES Fiscal Team is responsible for implementing these procedures. Staff will maintain capacity through annual training and review of the requirements related to the allocation of Part B subgrants to LEAs. See Table 2 for the annual timeline, detailed activities, and responsible staff or office.

TABLE 2: USBE ANNUAL TIMELINE AND ACTIVITIES FOR ALLOCATING IDEA PART B SECTION 611 AND SECTION 619 SUBGRANTS

Date	Activity	Responsible Staff/Office
By mid-March	Calculate preliminary state set-aside amount from IDEA state allocation.	USBE SES Fiscal Team
By April 1	Receive projected IDEA section 611 and section 619 state grant amounts from the U.S. Department of Education to be made available on July 1.	State Special Education Director and SES Finance Team
By May 1	Request list of new, significantly expanding, and/or closing charter school LEAs from the State Charter School Board.	USBE SES Fiscal Team
By May 1	Determine whether base adjustments will be needed.	USBE SES Fiscal Team

Date	Activity	Responsible Staff/Office
By the end of May	Calculate initial base payment and population/poverty subgrant amounts for each eligible LEA.	USBE SES Fiscal Team
By the end of May	Calculate needed preliminary adjustments to base payments.	USBE SES Fiscal Team
June 1	Publish and open annual LEA application assurances for funds to determine substantially approvable LEAs.	USBE SES Fiscal Team
By June 30	Review annual LEA assurances and substantially approve LEAs to receive IDEA Part B funds.	USBE SES Fiscal Team
By July 1	Receive the initial section 611 and section 619 state grant distribution, award letter, and GAN number from OSEP.	State Special Education Director
July 1	Publish and open complete annual LEA application for funds to determine eligibility for Part B subgrants.	State Special Education Director, USBE SES Fiscal and Monitoring Teams
July 1	USBE makes available 30% of its total section 611 and section 619 subgrants to eligible LEAs based upon estimated amounts from its prior year December 1 child count and projected data.	USBE
July 1	Notify each LEA of its initial annual subgrant amounts and release a proportion of funds to substantially approved LEAs.	State Special Education Director, USBE SES Fiscal and Monitoring Teams
September 30	LEA application deadline.	LEAs
By October 1	Receive final section 611 and section 619 state grant distribution.	State Special Education Director

Date	Activity	Responsible Staff/Office
October- November (or as received)	Review LEA applications to determine final eligibility for Part B subgrants.	USBE SES Fiscal and Monitoring Teams
October- November (or as received)	Help LEAs complete applications and demonstrate eligibility.	USBE SES Fiscal and Monitoring Teams
Within 30 days of notification	An LEA that is found not eligible, must notify the state if it is appealing eligibility for either the IDEA section 611 or section 619 subgrant.	LEA Staff
No later than 40 days after LEA request for hearing	Hearing officer will communicate final decision of any LEA appeals.	State Special Education Director
By October 30	October 1 counts are available for calculations.	USBE SES Fiscal Team
After January 1, or as approved	Make available an additional 50% (80% total) of its total sections 611 and 619 subgrants to eligible LEAs based upon updated amounts from its prior year December 1 child count and projected data.	State Special Education Director
By March 1	Complete final subgrant calculations for each eligible LEA, including adjusting for any eligible new and expanding charter school LEAs using current year data.	USBE SES Fiscal Team
By March 1	Release the remaining amount of each LEA's section 611 and section 619 subgrant to eligible LEAs.	USBE SES Fiscal Team

IDEA Part B Base Payments

In allocating IDEA Part B subgrants to its LEAs, including charter school LEAs, each fiscal year, the SES Fiscal Team uses a three-part formula that consists of:

1. A base, including any applicable base adjustments, and amounts calculated using student
2. Population
3. Poverty measures

This section covers procedures for establishing the base payment amount for each LEA.

BASE PAYMENT AMOUNTS

The statewide total available for base payments remains constant (except when federal appropriations for IDEA section 619 fall below the 1997 appropriation level). Individual LEA base payments stay constant from year to year except in cases where adjustments are required (see “Base Payment Adjustments” section).

The original base payment amount for each eligible LEA was:

- The amount the LEA would have received under IDEA section 611 if USBE had distributed 75 percent of the state’s FFY 1999 IDEA section 611 grant using the December 1, 1998, child count.
- The amount the LEA would have received under IDEA section 619 if USBE had distributed 75 percent of the state’s FFY 1997 IDEA section 619 grant using the December 1, 1996, child count.

Base payment amounts are calculated by the SES Fiscal Team are stored on USBE’s secure G drive in the finance folder. Base payment amounts are reviewed annually and adjusted as required, according to the circumstances detailed in the “Base Payment Adjustments” section of these procedures.

BASE PAYMENT ADJUSTMENTS

In accordance with [34 CFR § 300.705\(b\)](#) and [§ 300.816](#), the SES Fiscal Team adjusts IDEA section 611 and section 619 base amounts for affected LEAs in each of the following circumstances:

- A new LEA, including a new charter school LEA, is created, and is serving children with disabilities.

- Two or more LEAs are combined into a new, single LEA.
- Two or more LEAs have changed geographic boundaries or administrative responsibility for providing services to children ages 3 through 21 for IDEA section 611, or to children ages 3 through 5 for IDEA section 619, including when an LEA closes.
- An LEA that received a base payment of zero in its first year of operation is now serving children with disabilities.

In addition, base payment amounts are adjusted when a charter school LEA significantly expands in accordance with USBE's official definition. Subgrants are made to a new charter school LEA in the same manner they are made to a new LEA.

USBE's definition of "significantly expanded" charter school LEA requires that the charter school LEA meet one of the following:

- An increase in the number of grade levels offered by a charter school identified by a single school number, or
- An increase in the number of students for which a charter school identified by a single school number is authorized to receive funding ([Board Rules r277-550-2. Definitions \(7\)](#)).

Notification of any planned opening or significant expansion must be submitted by the charter school LEA to the State Charter School Board at least 18 months in advance of the date the charter school LEA is scheduled to open or significantly expand. The Utah State Charter School Board is responsible for informing the USBE SES Fiscal Team when a new charter school LEA or a significant expansion of a charter school LEA has been approved.

Each year, prior to calculating the LEA allocation amounts under IDEA section 611 and section 619, the SES Fiscal Team reviews its LEAs to determine whether IDEA section 611 or section 619 base payment adjustments are necessary and which LEAs are affected. When USBE determines that a base payment adjustment is necessary, the LEA that assumes responsibility for children with disabilities must provide reports to the SES Fiscal Team that include the numbers of children with disabilities for whom responsibility is assumed by the LEA and identify the LEA that would have been responsible for providing FAPE for each child with a disability. Failure to provide the required data in a timely manner may result in a delay in the base payment adjustment.

CALCULATION METHODOLOGY

USBE calculates each Affected LEA's IDEA section 611 and section 619 base payment adjustment separately. For each Transferring LEA, USBE calculates the amount of the base payment that must be redistributed to each receiving LEA. The amount of the adjustment is based on the number of children with disabilities for whom responsibility changes due to the circumstance.

REDUCTION OF A TRANSFERRING LEA'S BASE PAYMENT

When responsibility for one or more children with disabilities transfers away from an LEA under any of the required circumstances, the SEA adjusts the Transferring LEA's base payment (separately for IDEA section 611 and section 619) by:

1. Counting the children with disabilities for whom that LEA would have been responsible in the absence of the circumstance that required the base payment adjustment
 - a. This count is the sum of the current child count and the number of children with disabilities for whom the responsibility transferred
2. Creating a current base payment per child by dividing the LEA's most recent base payment by the number of children with disabilities for whom that LEA would have been responsible in the absence of the circumstance (from Step 1)
3. Multiplying the number of children with disabilities for whom responsibility transferred by the LEA's base payment per child (from Step 2)
4. Subtracting that amount from the Transferring LEA's base payment

These steps are completed separately for each LEA in which responsibility for one or more children with disabilities is being transferred to another LEA.

INCREASE TO AN ASSUMING LEA'S BASE PAYMENT

When responsibility for one or more children with disabilities is assumed by an LEA under any of the required circumstances, the SEA adjusts the Assuming LEA's base payment (separately for IDEA section 611 and section 619) by:

1. Multiplying the number of children with disabilities for whom responsibility is assumed by the LEA by the Transferring LEA's current base payment per child (see Reduction of a Transferring LEA's base payment above)
2. Adding the result to the Assuming LEA's prior base payment

These steps are completed separately for each LEA that is assuming responsibility for one or more children with disabilities from another LEA.

The Individual Adjustment method will often result in different base payments per child for each of the Affected LEAs. As such, it is expected that each LEA may have a different per-pupil amount as the result of base adjustments over time.

Allocations Calculated Using Student Population and Poverty Measures

After subtracting the state set-aside (the amount set aside by the state from the grants for state-level activities) as described in [34 CFR § 300.704](#) and the total base payment amount, USBE SES Fiscal Team allocates the remaining IDEA section 611 and section 619 funds according to population and poverty measures as required at [34 CFR § 300.705\(b\)\(3\)](#) and [§ 300.816\(c\)](#) as follows:

- 85 percent of any remaining funds to eligible LEAs on the basis of the relative numbers of children enrolled in public and private elementary schools and secondary schools within the LEA's jurisdiction.
- 15 percent of those remaining funds to eligible LEAs in accordance with their relative numbers of children living in poverty, as determined by the SEA.

The SES Fiscal Team calculates the final population and poverty amounts by March 1 each year, or upon receipt of the final IDEA section 611 and section 619 allocation amounts (if funds are available) from the U.S. Department of Education, and after subtracting the state set-aside and base payment amounts. The same data are used to make calculations for traditional and charter school LEAs. Eligible LEAs that do not receive a base payment are still eligible for population and poverty subgrants.

POPULATION CALCULATIONS

Population calculations are made using the October 1 enrollment data from the prior year on students enrolled in public and private elementary and secondary schools in each LEA including student enrollment in charter school LEAs. For new and significantly expanding charter school LEAs, enrollment data from the year in which they open or expand must be used. However, to provide new LEAs and significantly expanding charter schools with funding at the same time as all other LEAs, USBE uses estimates to establish an initial allocation. When a new LEA is established or is approved for significant expansion, the estimated population is

equal to 85 percent of the projected total enrollment. During the same funding year, as soon as enrollment data are available, the estimate is adjusted to reflect actual enrollment.

Private school enrollment is based on enrollment reported by eligible private schools. To be considered eligible, the private school must meet the definition of a non-public, not for profit school that provides classroom instruction for one or more of grades K-12 and has one or more teachers. USBE first uses data reported by the eligible private schools to the National Center on Education Statistics (NCES) in the Private School Universe Survey (PSS). If an eligible private school does not have data available, USBE will contact the school directly to request an enrollment count as of October 1 of the prior school year. All private school enrollment is reported for the district in which the private school is geographically located.

POVERTY CALCULATIONS

Poverty calculations are made using data on the proportion of children enrolled in each LEA (including charter school LEAs) that are defined by the USBE as “Economic Disadvantage” and is reported in the October 1 total enrollment count of the prior school year. “Economic Disadvantage” includes students who are eligible for free and reduced lunch, as well as students who are eligible but attending a school that does not participate in the National School Lunch Program. When a new LEA is established, the estimated poverty amount is equal to five percent of the total projected enrollment.

The USBE applies on a uniform basis, across all LEAs, the best data available on the numbers of children enrolled in public and private elementary and secondary schools, and the numbers of children living in poverty.

IDEA SECTION 619 SUBGRANTS TO LEAs WHEN THE STATE AWARD IS BELOW THE FFY 1997 FUNDING LEVEL.

The amount of USBE’s FFY 1997 Federal IDEA section 619 award was \$3,377,473. In any year when the Federal IDEA section 619 award to the state is below that level, special circumstances apply to how the state allocates IDEA section 619 subgrants to LEAs.

If, after the state set-aside is subtracted from the total award, the amount available for making subgrants is greater than 75 percent of the state’s FFY 1997 IDEA section 619 award, then the state will make base payments and, if necessary, base

payment adjustments, and then allocate any remaining funds using population and poverty measures in accordance with [34 CFR § 300.816\(c\)](#).

Internal Procedures

STEP ONE: DETERMINE AMOUNTS

As part of the annual budgeting process, USBE SES establishes amounts that will be set aside for administration and state level activities. The amounts for total allocation, base, maximum administration, and minimum distribution to LEAs are determined by OSEP (see [34 CFR § 300.703](#)) and disclosed to LEAs as part of the annual application for funding. After USBE SES has identified amounts that will be set aside for administration and state level activities, the remaining funds must be distributed to Utah LEAs as a total of the three sub-calculations for base, population, and poverty.

Two versions of the IDEA Allocation forms are saved each year:

- Prior to December 1, an estimated worksheet is completed and saved based on December 1 child count numbers provided in the prior year and estimated amounts based on approved circumstances that require an adjustment to IDEA section 611 and 619 base payments.
- Upon receipt of final December 1 child count numbers, an actual IDEA Amounts workbook is saved.

Both versions of the files can be found in the IDEA Amounts folder in the G drive for each year.

FILE PREPARATION

The USBE SES Fiscal Team reaches out to the USBE Data and Statistics section to develop a supplemental spreadsheet with necessary data, links data to IDEA Amounts workbook, and uploads to Microsoft SharePoint.

1. Save the prior year file with new year name, date, and version (either estimate or actual).
2. On each tab, update dates.
3. Update "OSEP" tab with current FY data from OSEP interactive spreadsheet.
 - a. USBE reserves approximately 90 percent of the maximum state set-aside predetermined by OSEP.

- i. State set-aside amounts are increased proportionally by the total increase of the section 611 award.
 - ii. However, administrative costs remain constant.
 - 1. For example, if OSEP increases the total section 611 award by 3 percent, the state set-aside will increase by 3 percent for every line item except for administrative costs.
 - b. USBE does not set aside any funds from its section 619 award for state level activities.
- 4. The “Utah budget” tab automatically populates the total award and set-aside amounts based on the OSEP interactive spreadsheet located on the “OSEP” tab.
 - a. Flow through amounts for section 611 and section 619 are automatically calculated by subtracting the total set-aside from the total award.
 - b. The base amount never changes and is subtracted by the total flow through to determine population (85 percent) and poverty (15 percent) amounts.
- 5. Sheet “B-1 Total” automatically calculates the total section 611 and 619 subgrant for each LEA based upon subsequent spreadsheets.
 - a. LEAs that do not serve children ages 3-5, specifically High School Charter LEAs, are not eligible for a section 619 subgrant.

STEP TWO: DETERMINE NECESSARY CHANGES TO 611 AND 619 BASE PAYMENT

SECTION 611 BASE PAYMENT

The base was established in 1999 at 75 percent of the total allocation for that year ([34 CFR § 300.705\(b\)\(1\)](#)). There has been no change in the base amount distributed to states since 1999.

The section 611 base payment uses the following formulas:

$(\text{LEA December 1, 1998 age 3-21 Child Count}) / (\text{total statewide Child Count}) =$
1998 percentage of state count

$(\text{percentage of statewide count}) * (\text{total 1998 IDEA allocation}) =$ 1998 base
payment per LEA

(1998 Base allocation per LEA) * (0.75) = base payment per LEA in subsequent years

SECTION 619 BASE PAYMENT

The base was established in 1997 at 75 percent of the total allocation for that year ([34 CFR § 300.816\(a\)](#)).

The section 619 base payment uses the following formulas:

(LEA December 1, 1996 age 3-5 Child Count) / (total statewide Child Count) = 1996 percentage of state count

(percentage of state count) * (total 1996 IDEA allocation) = 1996 base payment per LEA

(1996 base allocation per LEA) * (0.75) = base payment per LEA

BASE PAYMENT ADJUSTMENTS

There are several circumstances that require an adjustment to IDEA section 611 and 619 base payments for affected LEAs, depending on the enrollment of students with disabilities age 3-21.

The USBE SES Fiscal Team adjusts IDEA section 611 and section 619 base amounts for affected LEAs in each of the following circumstances:

- A new LEA, including a new charter school LEA, is created, and is serving children with disabilities.
 - For a new LEA established after 1999, the base amount must be distributed among the new LEA and the LEA(s) that would have been responsible (either through enrollment or residence) to serve those students with disabilities (see [34 CFR § 300.705\(b\)\(2\)\(i\)](#)).
- Two or more LEAs are combined into a new, single LEA.
 - If one or more LEAs are combined into a single LEA, the State combines the base payments for the merged LEAs (see [34 CFR § 300.705\(b\)\(2\)\(ii\)](#)).
- Two or more LEAs have changed geographic boundaries or administrative responsibility for providing services to children ages 3 through 21 for IDEA section 611, or to children ages 3 through 5 for IDEA section 619, including when an LEA closes.

- If two or more LEAs change geographic boundaries or administrative responsibility to provide services for students with disabilities, including the closure of an LEA, the State adjusts the base payment for each affected LEA.
- If an LEA closes prior to the start of the subsequent fiscal year, the base payment of the closing LEA will be allocated to the assuming LEA.
- If an LEA closes at any point during a fiscal year, the funds not yet spent by the closing LEA will be allocated to the assuming LEA.
- An LEA that received a base payment of zero in its first year of operation is now serving students with disabilities.
 - If an LEA received a base payment of zero in its first year of operation, the base amount must be adjusted for the first fiscal year after the first annual child count in which the LEA reports that it is serving any students with disabilities.
 - The base amount must be distributed among the new LEA and the LEA(s) that would have been responsible (either through enrollment or residence) to serve those students with disabilities (see [34 CFR § 300.705\(b\)\(2\)\(iv\)](#)).

Each year, the base amount is calculated as a per-pupil dollar amount for each LEA. It is expected that each LEA may have a different per-pupil amount as the result of base adjustments over time. The per-pupil dollar amount is calculated by dividing the current year child count of students with disabilities by the prior year total base amount for that LEA.

To establish estimated amounts for new LEAs opening in the upcoming year:

1. Request the file on new LEAs opening from USBE MSP Coordinator
 - a. Included with this file should be projections for new and expanding charter schools that will open or expand in the next year
2. Using column titled "New School" filter to only show new LEAs opening in the upcoming year
3. Using column titled "Enrollment Projection" copy the enrollment projected for the new LEA
 - a. Then calculate 10 percent of the projected enrollment
4. Decrease enrollment of the existing LEA where the new LEA is located by the 10 percent projected enrollment (calculated above in step 3) by multiplying that number by the per-pupil amount of the existing LEA

- a. Then reallocate to the new LEA.

To establish estimated amounts for Significantly Expanding LEAs that will be expanding enrollment in the upcoming year:

1. Request file from USBE MSP Coordinator with projections for new and expanding charter schools that will open or expand in the next school year
2. Using the column titled “Sig Expanded Special Ed” copy the enrollment increase for Significantly Expanding charter schools
 - a. Then calculate 10 percent of enrollment increase
3. Decrease enrollment of closing or another existing LEA that serves the same area by the 10 percent calculated in step 2, multiply that number by the per-pupil amount of the closing or existing LEA and reallocate to the new LEA.

On July 1, USBE makes available 30 percent of its total section 611 and section 619 subgrant to LEAs based upon estimated amounts from its prior year December 1 child count and estimated data received on approved circumstances that require an adjustment to IDEA section 611 and 619 base payments. After January 1, USBE makes available to LEAs an additional 50 percent (80 percent total) of its total section 611 and section 619 subgrant. By March 1, USBE makes available the full amount of each LEA’s section 611 and section 619 subgrant upon receipt of the current year December 1 child count data.

STEP THREE: CALCULATE 611 AND 619 BASE PAYMENT ADJUSTMENT

1. First, copy the previous year base payment amounts for section 611 and section 619 for each LEA into the Prior Year (PY) allocation spreadsheet
2. Complete the following spreadsheets based on estimated or current December 1 child count data:
 - a. C-1 Base Spreadsheet
 - i. “Subtract LEA (New) Spreadsheet”
 1. Include the total student count of students that are transferring from an existing LEA to a new LEA.
 - ii. “Subtract LEA (Expanding) Spreadsheet”
 1. Include the total student count of students that are transferring from an existing LEA to a significantly expanding LEA.
 - iii. “Subtract DOR Spreadsheet”

1. Calculate the total count of students that were not previously enrolled in an LEA.
 2. Subtract the number of students from the LEA that would have been responsible for the student based on the student's residence.
- iv. "Add New LEA Spreadsheet"
1. This sheet determines the new amount of funding for each new LEA based on the total number of students and calculated base payment to be subtracted from the transferring LEAs to the new or assuming LEA.
 2. Include the total student count of students transferring to a new LEA, the per-pupil amount of each LEA the students are transferring from, the total amount (sum of total amount based on number of students) from the transferring LEA.
 3. Then calculate the grand total amount to be allocated to the assuming LEA.
- v. "Add Expanding LEA Spreadsheet"
1. This sheet determines the new amount of funding for each significantly expanding LEA based on the total number of students and calculated base payment to be subtracted from the transferring LEAs to the new or assuming LEA.
 2. Include the total student count, the per-pupil amount, the total amount by transferring LEA (sum of the total amount based on number of students).
 3. Then calculate the grand total amount to be allocated to the assuming LEA.
- vi. "Add DOR Spreadsheet"
1. This sheet determines the new amount of funding based on the total number of students and calculated base payment to be subtracted from the transferring LEAs to the new or assuming LEA.
 2. Include the total student count, the per-pupil amount, the total amount by transferring LEA (or LEA that would have

- been responsible for the student based on where the student resides).
3. Then calculate the grand total amount to be allocated to the assuming LEA.
- vii. "619 LEA Add Spreadsheet"
1. This sheet determines the new amount of funding for each assuming LEA.
 2. Include the total student count of students transferring to assuming LEA, the per-pupil amount of each LEA the student is transferring from, the total amount (sum of the total amount based on number of students) from the transferring LEA.
 3. Then calculate the grand total amount to be allocated to the assuming LEA.

SECTION 611 BASE PAYMENT ADJUSTMENT

1. The "PY Base \$ Amount" column will automatically calculate based on the data entered on the "PY Base" tab.
2. The "Dec. 1 (Students w/disabilities Ages 3-22)" child count column will automatically calculate based on data included in the workbook completed by the Data Specialist (see above).
3. The "Per Pupil \$ Amt" column will automatically calculate by dividing the "PY Base \$ Amount" column by the "Dec. 1 (Students w/disabilities Ages 3-22)" child count column.
4. Values in the following columns are automatically calculated based on data entered into separate worksheets:
 - a. "Subtract LEA (New)" spreadsheet populates "the # of students left LEA to Attend New LEA (-#)" column.
 - b. "Amount (New) column" is automatically calculated by multiplying the "Per Pupil \$ Amt" column by the "# of students left LEA to Attend New LEA (-#)" column.
 - c. "Subtract LEA (Expanding)" spreadsheet populates the "# of students left LEA to Attend New Campus/Significantly Expanding LEA (-#)" column.
 - d. "Amount (Expanding)" column is automatically calculated by "# of students left LEA to Attend New Campus/Significantly Expanding LEA (-#)" column by the "Per Pupil \$ Amt" column.

- e. “# Students left DOR with no Previous LEA” column must be manually updated.
 - f. “Amount (DOR)” column is automatically calculated by multiplying the “# Students left DOR with no Previous LEA” column by the “Per Pupil \$ Amt” column.
 - i. Please note, these students do not have a prior district of residence and are counted based on the district in which the student resides.
 - g. “Add New LEA” spreadsheet populates the “\$ for students joined LEA (New LEA)” column.
 - h. “Add Expanding LEA” spreadsheet populates the “\$ for students joined LEA (New Campus/ Sign Expanding LEA)” column.
 - i. “Add DOR spreadsheet” populates the “\$ for Students joined LEA (DOR with no Previous LEA)” column.
 - j. “Net students” column is automatically calculated based on the number of students leaving or newly attending the LEA.
 - k. If an LEA closes in the middle of the year, the funds are redistributed based on the LEA where the students moved to.
 - i. Additional columns are included to indicate the number of students and redistributed funds.
 - l. “Add up all adj from 611” column is automatically calculated to produce the total amount to be added or subtracted from each LEA.
5. The total Section 611 subgrant either estimate or total is calculated in the “611 FYXX Total Base” column.
- a. The last two cells of this column act as an edit check to compare the total with the total base amount from the prior year.

SECTION 619 BASE PAYMENT ADJUSTMENT

1. The “PY Base \$ Amount” column will automatically calculate based on the data entered on the “PY Base” tab.
2. The “Dec. 1 (Students w/disabilities Ages 3-5)” child count column will automatically calculate based on data included in the workbook completed by the Data Specialist (see above).
3. The “Per Pupil \$ Amt” column will automatically calculate by dividing the “PY Base \$ Amount” column by the “Dec. 1 (Students w/disabilities Ages 3-5)” child count column.

4. Include child count data in the following columns to automatically calculate the dollar amount to be added or subtracted from each LEA:
 - a. Enter data into the “# of students left LEA to Attend New LEA (-#)” column.
 - b. “Amount (New)” column is automatically calculated by multiplying the “# of students left LEA to Attend New LEA (-#)” column by the “Per Pupil \$ Amt” column.
 - c. Enter data into the “# of students left LEA to Attend New Campus/Sign Expanding LEA (-#)” column.
 - d. “Total \$ Subtracted from LEA” column is automatically calculated by multiplying the “# of students left LEA to Attend New Campus/Sign Expanding LEA (-#)” column by the “Per Pupil \$ Amt” column.
 - e. Enter data into the “# Students left DOR with no Previous LEA” column.
 - f. “Amount Subtracted (DOR)” column is automatically calculated by multiplying the “# Students left DOR with no Previous LEA” column by the “Per Pupil \$ Amt” column.
 - i. Please note, these students do not have a prior district of residence and are counted based on the district in which the student resides.
 - g. Enter data into the “\$ for students joined LEA (New LEA)” column.
 - h. Enter data into the “\$ for students joined LEA (New Campus/Sign Expanding LEA)” column.
 - i. “\$ for students joined LEA (New Campus/Sign Expanding LEA)” column is automatically populated based on data in the “619 LEA Add” spreadsheet.
 - j. Enter data into the “\$ for Students joined LEA (DOR with no Previous LEA)” column.
 - k. If an LEA closes in the middle of the year, the funds are redistributed based on the LEA where the students moved to.
 - i. Additional columns are included to indicate the number of students and redistributed funds.
 - l. The “New Adjustments” column is automatically calculated illustrating the amount of funds added or subtracted from each LEA.
5. The total section 619 subgrant either estimate or total is automatically calculated in the “619 PY Base with Adj (FFYXX-FFYXX)” column.

EXAMPLE CALCULATIONS

Example 1

1. Student 1 changes enrollment from LEA 7 to LEA 9P. The per-pupil dollar amount calculated for LEA 7 is \$300.
2. Decrease LEA 7 by \$300
3. Increase LEA 9P by \$300

Example 2

1. Student 2 changes enrollment from LEA 14 to LEA 9P. The per-pupil dollar amount calculated for LEA 14 is \$125.
2. Decrease LEA 14 by \$125
3. Increase LEA 9P by \$125

Example 3

1. Student 3 has not previously enrolled in a Utah public LEA, resides within district LEA 7, and enrolls in LEA 8M. The per-pupil dollar amount calculated for LEA 7 is \$300.
2. Decrease LEA 7 by \$300
3. Increase LEA 8M by \$300

Example 4

1. Establish the total dollar amount of base payment that must be redistributed.
2. Decrease LEA 7 by \$600
3. Decrease LEA 14 by \$125
4. Increase LEA 9P by \$425
5. Increase LEA 8M by \$300

STEP FOUR: ESTABLISH POPULATION

After determining the amount to be set aside for base, administration, and state level activities, 85 percent of any remaining funds are distributed based on the relative numbers of students enrolled in public and private schools within the LEA boundary. The same enrollment counts are used for both 611 and 619 funds (see [34 CFR § 300.705\(b\)\(3\)\(i\)](#) and [§ 300.816\(c\)\(1\)](#)).

Public Enrollment is based on the October 1 total enrollment count of the prior school year. Private Enrollment is based on enrollment reported by eligible private schools. To be considered eligible, the private school must meet the definition of a non-public, not for profit school that provides classroom instruction for one or more of grades K-12 and has one or more teachers.

1. SES Fiscal Staff uses data from UCA to identify eligible private schools and retains a copy for audit reference.
2. SES Fiscal Staff calls eligible private schools to request an enrollment count as of October 1 of the prior school year.
3. For each district with eligible private schools, SES Fiscal Staff calculate the total enrollment of all eligible private schools and enter this number into column D "Private Enrollment."

The total of public and private enrollment is used to determine the allocation amounts for each LEA.

D-1 POPULATION WORKSHEET

1. Retrieve October 1 data from data warehouse and link to "IDEA Amounts" workbook.
 - a. Current data is available by the end of each calendar year.
2. Spot check counts for accuracy.
3. Contact private schools for current private school enrollment to complete the "FYXX Private Enrollment" column.
4. Identify any new or significantly expanding LEAs and link data to "IDEA Amounts" workbook to automatically populate the "New and Expanding Population Projections" column.
 - a. Note all new or significantly expanding LEAs in the New or Expanding column.
5. The "FYXX 611 Total Public & Private" column will automatically calculate by summing the totals in columns "FYXX Public Enrollment," "FYXX Private Enrollment," and "New and Expanding Population Projections."
6. The "FYXX 619 Total Public & Private" column will automatically calculate and is the same as the total in the "FYXX 611 Total Public & Private" column.
7. The "611 Percent of State" column will automatically calculate by determining the total proportion of students served by the LEA.
8. The "619 Percent of State" column will automatically calculate by determining the total proportion of students served by the LEA.

9. The “619 force to 100%” column will automatically calculate.
10. The “611 POPULATION (Age 3-21)” column will automatically calculate the total amount of funds to be allocated to each LEA based on population.
11. The “619 POPULATION (Age 3-5)” column will automatically calculate the total amount of funds to be allocated to each LEA based on population.

If an LEA closes during a school year, the remaining balance of its section 611 and 619 population awards are proportionately redistributed to all LEAs. To calculate each LEA’s portion, take each LEA’s population award amount and divide it by the total amount distributed to all LEAs. Then multiply each LEA percentage by the closing LEA’s population amount to determine each LEA’s additional population award amount.

CALCULATE POPULATION DISTRIBUTION

The formulas for calculating population distribution are as follows:

$(\text{total public \& private}) / (\text{total statewide enrollment}) = \text{percent of state}$

$(\text{percent of state}) * ((\text{total flow through} - \text{base}) * 0.85) = \text{population allocation per LEA}$

STEP FIVE: ESTABLISH POVERTY

After determining the amount to be set aside for base, administration, and state level activities, 15 percent of remaining funds are distributed based on the relative numbers of children living in poverty. The same poverty counts are used for both 611 and 619 funds ([34 CFR § 300.705\(b\)\(3\)\(ii\)](#)) and ([34 CFR § 300.816\(c\)\(2\)](#)).

“Children living in poverty” is defined by the USBE as “Economic Disadvantage” and is reported in the October 1 total enrollment count of the prior school year.

“Economic Disadvantage” includes students who are eligible for free and reduced lunch, as well as students who are eligible but attending a school that does not participate in the National School Lunch Program.

E-1 POVERTY WORKSHEET

1. Retrieve October 1 data from data warehouse and link to “IDEA allocations” workbook.
 - a. Current data is available by the end of each calendar year.
2. Spot check counts for accuracy.

3. Identify any new or significantly expanding LEAs and link data to “IDEA Amounts” workbook to automatically populate the “New and Expanding Population Projections” column.
 - a. Note all new or significantly expanding LEAs in the “New or Expanding” column.
4. The “611 Economic Disadvantage (Fall Enrollment 20XX)” column will automatically calculate.
5. The “619 Economic Disadvantage (Fall Enrollment 20XX)” column will automatically calculate.
6. The “Total enrollment” column will automatically calculate.
7. The “611 Percent of State” column will automatically calculate by determining the proportion of economically disadvantaged students served by the LEA.
8. The “619 Percent of State” column will automatically calculate by determining the total proportion of economically disadvantaged students served by the LEA.
9. The “619 force to 100%” column will automatically calculate.
10. The “611 POPULATION (Age 3-21)” column will automatically calculate the total amount of funds to be allocated to each LEA based on the proportion of economically disadvantaged students served by the LEA.
11. The “619 POPULATION (Age 3-5)” column will automatically calculate the total amount of funds to be allocated to each LEA based on the proportion of economically disadvantaged students served by the LEA.

If an LEA closes during a school year, the remaining balance of its section 611 and 619 poverty award is proportionately redistributed to all LEAs. To calculate each LEA’s portion, take each LEA’s poverty award amount and divide it by the total amount distributed to all LEAs. Then multiply each LEA percentage by the closing LEA’s poverty amount to determine each LEA’s additional poverty award amount.

CALCULATE POVERTY DISTRIBUTION

The total economic disadvantage is used to determine the allocation amounts for each LEA.

The following formulas are used to calculate poverty distribution:

$$\text{(LEA economic disadvantage) / (total statewide economic disadvantage) = percent of state.}$$

(percent of state) * ((total flow through – base) *0.15) = poverty allocation per LEA

ESTIMATES: POPULATION AND POVERTY

To provide new LEAs and significantly expanding charter schools with funding at the same time as all other LEAs, USBE uses estimates to establish an initial allocation. During the same funding year or as soon as enrollment data are available, the estimate is adjusted to reflect actual enrollment and an adjustment to the LEA allocation is made.

When a new LEA is established, the estimated population and poverty counts are calculated by using the prior year October 1 child count data.

POPULATION

1. When a new LEA is established, the estimated population is equal to 85 percent of the projected total enrollment.
 - a. These funds are redistributed from LEAs that serve students within the same geographic boundaries of where the new LEA will be created.
 - b. Charter school projected enrollment is received from the USBE MSP Coordinator
 - c. The estimated population is used for the summer publication of estimated allocations, prior to the beginning of the first operational year.
 - d. This estimation is updated to equal the actual total enrollment reported in the Fall Enrollment (October 1) data submission.
 - e. The LEA will receive an adjustment to the allocation following the Fall Enrollment data submission.
 - i. This adjustment is typically made in January.
2. When a Charter School LEA receives approval for Significant Expansion, the estimated population is equal to the prior year Fall Enrollment, plus 85 percent of the projected total increase in enrollment.
 - a. These funds are redistributed from LEAs that serve students within the same geographic boundaries of where the new LEA will be created.
 - b. Charter school projected enrollment is received from the USOE Data Stewards Group Information Repository.
 - c. The estimated population is used for the summer publication of allocations, prior to the beginning of the expansion year.

- d. This estimation is updated to equal the actual total enrollment reported in the Fall Enrollment (October 1) data submission.
- e. The LEA will receive an adjustment to the allocation following the Fall Enrollment data submission. This adjustment is typically made in January.

POVERTY

1. When a new LEA is established, the estimated poverty is equal to 5 percent of the projected total enrollment.
 - a. These funds are redistributed from LEAs that serve students within the same geographic boundaries of where the new LEA will be created.
 - b. Charter school projected enrollment is received from the USOE Data Stewards Group Information Repository.
 - c. The estimated population is used for the summer publication of allocations, prior to the beginning of the first operational year.
 - d. This estimation is updated to equal the actual number of students reported in the “Economic Disadvantage” category in the Fall Enrollment (October 1) data submission.
 - e. The LEA will receive an adjustment to the allocation following the Fall Enrollment data submission. This adjustment is typically made in January.
2. When a Charter School LEA receives approval for Significant Expansion, the estimated poverty is equal to the prior year total economic disadvantage, plus 5 percent of the projected increase in enrollment.
 - a. These funds are redistributed from LEAs that serve students within the same geographic boundaries of where the new LEA will be created.
 - b. Charter school projected enrollment is received from the USOE Data Stewards Group Information Repository.
 - c. The estimated population is used for the summer publication of allocations, prior to the beginning of the first operational year.
 - d. This estimation is updated to equal the actual number of students reported in the economic disadvantage category in the Fall Enrollment (October 1) data submission.
 - e. The LEA will receive an adjustment to the allocation following the Fall Enrollment data submission. This adjustment is typically made in January.

REALLOCATION OF IDEA FUNDS

Monitoring Expenditure of IDEA Funds

The Utah State Board of Education (USBE) monitors the expenditure of the Individuals with Disabilities Education Act (IDEA) set-aside funds and IDEA subgrants to local education agencies (LEAs) to ensure that funds are used within the period of performance and that both USBE and its LEAs are spending down prior years' awards prior to spending down newer awards. At least quarterly, the IDEA Financial Manager creates a report detailing the amount and percentage of IDEA Part B Grant Award (Section 611 and Section 619) funds remaining from each available federal fiscal year (FFY) for both state set-aside funds and IDEA subgrants to LEAs.

The USBE Special Education Services (SES) monitors the timely expenditure of IDEA subgrants by LEAs. If USBE finds that an LEA is not expending its IDEA funds at a rate that will result in the LEA expending funds, USBE SES contacts the LEA to consider necessary actions including, but not limited to:

- Requiring the LEA to submit a written plan for timely expenditure of available funds.
- For LEAs with outstanding noncompliance or corrective actions plans, directing the use of remaining IDEA funds to address the noncompliance or complete the corrective action.
- For LEAs who are adequately providing FAPE, the return of IDEA funds to the state for reallocation to LEAs who need additional funds to provide special education and related services.

Reallocation of IDEA Funds within the Period of Availability

RETURNING FUNDS TO USBE

If USBE determines that an LEA is adequately providing a free appropriate public education (FAPE) to all students with disabilities residing in the area served by that agency with state and local funds and does not require its Federal Part B award to maintain the provision of FAPE, the USBE may reallocate any portion of the funds. This includes if an LEA does not serve any students with disabilities and does not need IDEA funds to meet child find, evaluation, and other requirements.

The USBE may make the reallocation decision based on information gathered through its general supervision system including communication with the LEA instigated during programmatic monitoring, communication initiated through

USBE's timely expenditure monitoring, or notification from an LEA that it is providing FAPE but will not use the full amount of its allocation.

When USBE receives notification or other communication that an LEA will not use its funds, the SES Fiscal Team, SES leadership, and the SES Program Monitoring Team consult to determine if the LEA is adequately providing FAPE to students.

The USBE Special Education Rules (SpEd Rules) define FAPE as special education and related services that:

“are provided at public expense, under public supervision and direction, and without charge;

meet the standards of the USBE and Part B of IDEA;

include preschool, elementary school, and secondary school education in Utah; and

are provided in conformity with an Individualized Education Program (IEP) that meets the requirements of Part B of IDEA and these Rules” (SpEd Rules I.E.18.).

An LEA is considered to be adequately providing FAPE to students with disabilities for purposes of eligibility to reallocate IDEA funds if:

- The findings of the fiscal review conclude services provided at the public expense, under public supervision and direction, and without charge are compliant;
- The findings of the program services review conclude services provided are in conformity with students' IEPs, and meet the standards and rules of USBE and Part B of IDEA;
- The LEA has not been identified with significant disproportionality;
- The LEA has no outstanding uncorrected findings of non-compliance;
- The LEA has no dispute resolution findings related to FAPE in the past year;
- The LEA has been determined to “meet requirements” based on USBE's programmatic Results Driven Accountability/Annual Performance Report (RDA/APR); and
- No other evidence (e.g., from school accreditation, fiscal audits, etc.) indicates that the LEA is not adequately providing FAPE.

USBE further determines that an LEA is adequately providing FAPE for purposes of eligibility to reallocate funds by:

- Conducting a fiscal review of services provided at the public expense, under public supervision and direction, and without charge
 - If an LEA requests to reallocate 25 percent or more of its funds, USBE conducts a site visit
 - If an LEA requests to reallocate less than 25 percent, USBE conducts a review of documentation virtually
- Reviewing program services, including preschool, elementary, and secondary education, to ensure they are in conformity with an individualized education program (IEP), and meet the standards and rules of USBE and Part B of IDEA
 - Review of services will include a Utah Program Improvement Planning System (UPIPS) monitoring visit including file reviews, observations, interviews, parent focus group, and student focus group
 - The review of program services will include placement, IEP implementation, disproportionality, dispute resolution, outstanding noncompliance, and discipline documentation
 - Meeting the standards includes consideration for the following:
 - Specially designed instruction to meet the unique needs of the student with a disability
 - Student placement in the least restrictive environment
 - Instruction reasonably calculated to permit advancement through the general curriculum and/or ambitious considering the student circumstances
 - Student's IEP includes all components in the definition of the IEP and there is clear alignment between student needs, goals, services, and placement provided
 - Licensing of educators and service providers
 - Training and supervision of paraeducators
 - Evidence of implementation through observation, a record of services provided to the student, anecdotal records, assessment, student work product, or any other documentation provided
 - Student progress as shown in progress reports, with specific information of how it is calculated
 - Student suspension and expulsion data

- Dispute resolution data and information
- Disproportionality data and information
- Outstanding noncompliance
- Reviewing of RDA/APR determination

REALLOCATION OF FUNDS

After the USBE SES determines that the LEA is adequately providing FAPE and the LEA authorizes the return of funds to USBE, USBE may:

- Use the funds returned to USBE by the LEA for allowable state-level activities if the state did not set aside the maximum amount for state-level activities, up to the point where the maximum amount is reached
 - If USBE absorbs these funds into its set-aside but does not need them for state-level activities, it may then choose to reallocate funds using IDEA population and poverty allocations formula
- Reallocate the unused funds to eligible LEAs that are not adequately providing special education and related services to students with disabilities (this reallocation is required if the state set aside the maximum amount for state-level activities)

The USBE special education program monitoring, data, and fiscal teams consult to determine which LEAs need additional funds to adequately provide special education and related services to students with disabilities, are eligible to receive reallocated funds, and are most likely to expend the funds within the period of performance. This determination is made by reviewing data including, but not limited to:

- A student sample of the following, from the December 1 child count:
 - Eligibility determinations
 - IEPs including student needs, goals, and services
 - Progress reports, and evidence of implementation of services through student work product, assessment, anecdotal notes, or any other information the LEA finds appropriate
- LEA determinations of needs assistance, needs intervention, or needs substantial intervention
- Results of IDEA programmatic monitoring and implementation status of corrective action plans
- Findings and trends of family engagement

- Any increases in child count that may result in the need for additional services

When USBE determines that one or more LEAs need additional funds to adequately provide special education and related services to students with disabilities, it will request a plan from each LEA demonstrating how it will use the reallocated funds within the period of availability. Upon approval of LEA plans, USBE will reallocate funds to one or more LEAs.

The reallocation of funds to an LEA to adequately provide special education and related services is not considered by USBE to be an increase to the LEA's allocation of IDEA Part B funds and does not make the LEA eligible for the LEA maintenance of effort (MOE) adjustment (see [34 CFR § 300.205](#)). Amounts reallocated to an LEA are not considered in the calculation of funds for proportionate share and coordinated early intervening services (CEIS) as those calculations are completed for funds when they are allocated to the original LEA.

Timeline for Reallocation Activities

Activities Beginning January

- 1. No later than January**
 - USBE SES Fiscal Team:
 - Performs budget forecast and analysis to determine total amount of state set-aside needed
- 2. Monthly**
 - USBE SES Fiscal Team:
 - Checks LEA draw down on funds
 - Provides report detailing amounts and percentages of funds available to SES leadership team
- 3. Quarterly**
 - USBE SES Fiscal Team:
 - Communicates with LEAs about timely expenditure of funds
 - Includes the amount of unspent or unobligated funds
 - Gives instructions for notifying USBE if the LEA desires to return any portion of the funds to USBE for reallocation and the requirements that must be met to reallocate funds
 - Notifies LEAs of the required actions as detailed below

Notification of Required Actions

4. **After 9 months availability**, if 75% of Sections 611 and 619 awards are unspent:
 - a. Then by the end of March, USBE SES Fiscal Team:
 - i. Notifies the LEA that if 50% of funds remain by the end of the first year of the period of availability (by the end of June), USBE will require a written plan and timeline detailing how the LEA will spend the funds
5. **After 12 months availability**, if 50% of Sections 611 and 619 awards are unspent:
 - a. Then by the end of June, USBE SES Fiscal Team:
 - i. Requires the LEA to submit a written plan and timeline detailing how the LEA will spend the funds
 - ii. Notifies the LEA that if 25% of funds remain by the end of September or if awards are not spent according to the originally submitted plan, USBE will require a revised written plan and timeline detailing how the LEA will spend the funds
6. **After 15 months availability**, if 25% of Sections 611 and 619 awards are unspent:
 - a. Then by the end of September, USBE SES Fiscal Team:
 - i. Reviews the written plan for spending
 1. If the plan is not being followed, the LEA is not eligible to return funds for reallocation because it is not providing FAPE as defined above, and USBE has evidence that the funds will not be spent, consider directing the use of funds under [34 CFR § 300.600](#)
 - ii. Collaboration will be required with a representative of the Utah Program Improvement Planning System (UPIPS) monitoring team
 1. The representative should also join the meeting with the LEA to determine priorities for expending funds
7. **After 18 months availability**, if the LEA has any unspent Section 611 or 619 funds:
 - a. Then by the end of December, USBE SES Fiscal Team:
 - i. Reviews the written plan for spending

- ii. If the plan is not being followed, the LEA is not eligible to return funds for reallocation because it is not providing FAPE as defined above, and USBE has evidence that the funds will not be spent, consider directing the use of funds under [34 CFR § 300.600](#)
- 8. **After 21 months availability**, if the LEA has any unspent Section 611 or 619 funds:
 - a. Then by the end of March, USBE SES Fiscal Team:
 - i. Reviews the written plan for spending
 - 1. If the plan is not being followed, the LEA is not eligible to return funds for reallocation because it is not providing FAPE as defined above, and USBE has evidence that the funds will not be spent, consider directing the use of funds under [34 CFR § 300.600](#)
- 9. **After 24 months availability**, if the LEA has any unspent Section 611 or 619 funds:
 - a. Then by the end of June, USBE SES Leadership and Fiscal Teams:
 - i. Review the written plan for spending.
 - 1. If the plan is not being followed, the LEA is not eligible to return funds for reallocation because it is not providing FAPE as defined above, and USBE has evidence that the funds will not be spent, consider directing the use of funds under [34 CFR § 300.600](#)

Ongoing Activities Determined by Completion of Prior Activities

The following activities are determined by the completion of previous task or occur between 15-18 months of the period of availability for each year's funds, from September to December:

- 10. **Ongoing through end of period of availability**
 - a. USBE SES Staff and UPIPS Monitoring Team:
 - i. Determine whether unused funds are available for reallocation (FAPE requirement) and notify LEAs of potential reallocation of funds
 - ii. Determine LEAs that need additional funds to adequately provide special education and related services to students with

- disabilities based on LEA determination, findings of non-compliance, and findings from dispute resolution
- iii. Reallocate funds from LEAs that are providing FAPE to LEAs that need additional funds to provide special education and related services, with approval of State Director of Special Education.

11. Activities determined by completion of previous task

- a. USBE SES Fiscal Team:
 - i. Notifies eligible LEA recipients of additional funds and requirements
 - ii. Reallocates funds

LOCAL EDUCATIONAL AGENCY (LEA) MAINTENANCE OF EFFORT (MOE)

Purpose of and Authority

Each local educational agency (LEA) that receives an Individual with Disabilities Education Act (IDEA) Part B subgrant from Utah State Board of Education (USBE) is required, pursuant to IDEA's LEA MOE regulations, to budget and spend at least the same amount of local—or state and local—funds for the education of children with disabilities on a year-to-year basis. The required LEA MOE levels for budgeting and spending are referred to, respectively, as the “eligibility standard” and the “compliance standard.”

The purpose of these state-level procedures is to define expectations and activities related to the monitoring of LEA MOE requirements. Although LEAs are responsible for budgeting and spending the same amount of local—or state and local—funds, USBE has an obligation to monitor and ensure that LEAs are meeting those requirements, and to track and report that information to the OSEP at the United States Department of Education (USDOE). This document outlines USBE procedures to implement the LEA MOE requirements.

APPLICABLE FEDERAL REGULATIONS

These federal regulations establish authority for the requirements of these policies and procedures:

- [IDEA Part B](#): 34 CFR §§ 300.12, -28, -203-205, -209, -221, -226-228, -608, Appendix D and Appendix E to Part 300

- [Education Department General Administrative Regulations \(EDGAR\)](#): 34 CFR § 76.720 State reporting requirements
- [Office of Management and Budget \(OMB\) Guidance for Grants and Agreements \(Uniform Grant Guidance\)](#): 2 CFR § 200.327 Financial reporting, and 2 CFR § 200.328 Monitoring and reporting program performance

RELEVANT STATE LAWS AND REGULATIONS

These state laws and regulations establish authority for the requirements of these policies and procedures:

- [USBE Special Education Rules \(SpEd Rules\)](#): VIII.H.1. State Enforcement, VIII.L.9.b. Interagency Collaboration, IX.B.6-8. Use of Part B Funds by the LEA, IX.C.1. Coordinated Early Intervening Services (CEIS)

APPLICABILITY OF PROCEDURES TO ELIGIBLE LEAs, INCLUDING ELIGIBLE CHARTER SCHOOL LEAs

LEAs that are responsible for providing a free appropriate public education (FAPE) to children with disabilities under IDEA may be eligible to receive IDEA subgrants and must comply with LEA MOE requirements. In Utah, LEA is defined as:

- Traditional school districts (see [34 CFR § 300.28](#) and [Board Rules r277-100-2](#)), and
- Charter school LEAs operating as independent LEAs (see [34 CFR § 300.209\(c\)](#) and [Board Rules r277-100-2](#)).

Each eligible LEA that receives an IDEA Part B subgrant is responsible for complying with the LEA MOE eligibility and compliance standards.

LEA MOE Eligibility Standard

OVERVIEW

On an annual basis, the USBE SES Fiscal Team reviews LEA applications for IDEA Part B funds to determine whether each LEA met the LEA MOE eligibility standard. LEAs meet the standard by budgeting at least the same amount of local, or local and state, funding for special education as the LEA expended in the most recent year for which information is available.

SUBSEQUENT YEARS RULE

The SEA applies the subsequent years rule (see [34 CFR § 300.203\(c\)](#)) to determine the LEA MOE amount for the eligibility standard that must be met by the LEA for that calculation method. This rule states that the level of expenditures required of the LEA for the fiscal year subsequent to the year of a failure is the amount that would have been required in the absence of that failure, not the LEA's reduced level of expenditures. The comparison year for the eligibility standard is the most recent fiscal year for which there is information demonstrating that the LEA met the LEA MOE compliance standard (i.e., expenditures) for a specific method.

The USBE SES Fiscal Team uses historical expenditure data and LEA MOE compliance decisions to determine the most recent year(s) for which the LEA met LEA MOE by each calculation method. These years are used as the comparison year for the eligibility standard. Because the LEA may meet LEA MOE in different years with different methods, there may be more than one comparison year.

INTERVENING YEARS

When there are years between the comparison year (i.e., the last time an LEA met the LEA MOE compliance standard using a specific method) and the current year, USBE must allow the LEA to take allowable exceptions and adjustments for the intervening years. See Component 7 for more details.

DATA COLLECTION

USBE collects data from all LEAs that receive IDEA Part B subgrants, including all charter school LEAs.

Data for determining whether the LEA met the eligibility standard are collected through the annual LEA applications for IDEA Part B funds. From October to December, the USBE Fiscal Team receives LEA IDEA applications for IDEA Part B funds.

The application includes budget data for all four calculation methods ([34 CFR § 300.203\(a\)\(1\)](#)):

- Local funds only
- Combination of state and local funds
- Local funds only on a per capita basis

- Combination of state and local funds on a per capita basis

DETERMINATION OF WHETHER EACH LEA MET THE ELIGIBILITY STANDARD

The USBE SES Fiscal Team completes reviews of the annual applications for IDEA Part B funds by November 15 and notifies LEAs on whether they met the eligibility standard. The USBE SES Fiscal Team reviews historical data to determine the most recent year for which the LEA met the LEA MOE eligibility standard by each method submitted.

When reviewing the LEA applications, the USBE SES Fiscal Team compares budget line items with those from the prior year to check for consistency and to determine whether LEAs are eligible to receive an IDEA subgrant. USBE SES Fiscal Team determines whether an LEA met the eligibility standard by comparing each LEA's projected budget with the amount spent in the last state fiscal year that the LEA met the LEA MOE compliance standard for each method. The USBE SES Fiscal Team follows up with LEAs that submitted incomplete documentation, inconsistent line items, or total budgets that do not meet the eligibility standard to determine projected exceptions or adjustments.

ELIGIBILITY NOTIFICATION

The USBE SES Fiscal Team notifies the LEA-designated Special Education Program point of contact (LEA contact) within each LEA that it met or did not meet the eligibility standard through USBE's online grants management system. LEAs may request current and historical information including the methods and amounts by which the LEA met the LEA MOE standards.

INELIGIBILITY

Under [34 CFR § 300.221](#), if an LEA is determined to have not met the eligibility standard, the SEA must provide the LEA with reasonable notice and an opportunity for a hearing. LEAs that are determined to have not met the eligibility standard may submit a revised budget or corrected documentation. The SEA reviews all revised and corrected submissions. If an LEA continues to be determined ineligible after revisions and corrections, it may request a hearing with the SEA within 30 days of notification. All hearings are held no later than 40 days after an LEA requests a hearing, with final decisions rendered following the hearing. If the final decision is that the LEA is ineligible, USBE uses the IDEA Part B funds that would otherwise

have been available to the LEA to provide special education and related services directly to children with disabilities residing in the area served by that LEA (see [34 CFR § 300.227](#)).

STORAGE

USBE maintains historical LEA MOE data for all LEAs, including documentation submitted by LEAs to avoid multiple data submissions. All information concerning eligibility standard decisions is stored in the G drive. Each year has a separate file, using the approved naming convention, to ensure that yearly data are preserved. Electronic files are maintained indefinitely; files more than seven years old are moved to the archive server.

LEA MOE Compliance Standard

OVERVIEW

On an annual basis, the USBE SES Fiscal Team determines whether each LEA met the LEA MOE compliance standard by comparing the LEA's expenditures for the current state fiscal year with the amount expended in the last year that the LEA met LEA MOE (i.e., comparison year) for each calculation method. Because an LEA may meet LEA MOE in different years with different methods available under IDEA, there may be more than one comparison year.

SUBSEQUENT YEARS RULE

The SEA applies the subsequent years rule (see [34 CFR § 300.203\(c\)](#)) to determine the LEA MOE amount for the compliance standard that must be met by the LEA for that method. This rule states that the level of expenditures required of the LEA for the fiscal year subsequent to the year of a failure is the amount that would have been required in the absence of that failure, not the LEA's reduced level of expenditures. The comparison year for the compliance standard is the last fiscal year in which the LEA met the LEA MOE compliance standard for a specific method.

The USBE SES Fiscal Team uses historical expenditure data and LEA MOE compliance decisions to determine the most recent year(s) for which the LEA met LEA MOE by each method.

INTERVENING YEARS

When there are years between the comparison year (i.e., the last time an LEA met MOE using a specific method) and the current year, USBE must allow the LEA to take allowable exceptions and adjustments for the intervening years.

DATA COLLECTION

USBE collects data from all LEAs, including all charter schools operating as independent LEAs.

Data for determining whether LEA met the LEA MOE compliance standard are collected through the LEA MOE Compliance Calculator, which is completed by USBE using the approved Fiscal Annual Program Report (APR).

Expenditure data are collected for all four methods (see [34 CFR § 300.203\(b\)\(2\)](#)):

- Local funds only
- Combination of state and local funds
- Local funds only on a per capita basis
- Combination of state and local funds on a per capita basis

The final “MOE Calculator” includes the final expenditures for the completed state fiscal year and documentation for exceptions and adjustments.

DETERMINATION OF WHETHER EACH LEA MET THE COMPLIANCE STANDARD

The USBE SES Fiscal Team reviews the submitted expenditure data in the LEAs’ APR financial data. The SES Fiscal Team follows up with LEAs regarding total expenditures that do not meet the threshold for the compliance standard.

The Fiscal Accountability Specialist completes its reviews of expenditure data by March 31.

NOTIFICATION

The USBE SES Fiscal Team, Fiscal Accountability Specialist notifies LEA-designated Special Education Program point of contact (LEA contact) within each LEA whether they met the LEA MOE compliance standard by sending an email by May 31 that includes the final LEA MOE compliance decision, the calculation methods and amounts by which the LEA met the LEA MOE compliance standard, and amounts required to meet future eligibility and compliance standards. The USBE SES Fiscal

Team also follows up with a phone call to all LEAs that did not meet the compliance standard between March and May to gather additional data and to provide technical assistance.

NONCOMPLIANCE

LEAs that are determined not to have met the compliance standard may submit information regarding allowable exceptions or reductions with supporting documentation by June 15. Financial Operations Team reviews all revised and corrected submissions by June 30. If the LEA does still not meet the compliance standard after revisions and corrections, the Financial Operations Team and the Section Accountant must submit repayment to the Federal Government and collects that repayment from the LEAs that did not meet the compliance standard.

STORAGE

The Fiscal Accountability Specialist maintains historical LEA MOE compliance data for all LEAs. All information concerning LEA MOE compliance decisions is stored on the G drive. Electronic files are maintained indefinitely; files more than seven years old are moved to the archive server. Internal Procedures

The MOE calculation starts after the USBE finance department has received and approved the financial Annual Program Report (APR) from each LEA. Following are the steps to complete the MOE calculation:

1. Download a copy of the Special Education APR on the USBE website in the finance operations section.
 - a. Go to the USBE website and navigate to the financial operations web page.
 - b. Click the "Reporting" tab from the program menu.
 - c. Click the "Reports" tab.
 - d. Go to the most recent fiscal year under the Annual Program Report (APR) header.
 - e. [Open the link to "Schedule B: Special Education."](#)
2. Save a copy of this report in the G drive. Save all work in the appropriate folder for the fiscal year that is being calculated.
3. You will need to have the following documents and folders in each fiscal year ([see Figure 3 below](#)).

FIGURE 3: SCREENSHOT OF MOE FOLDER IN G DRIVE

Name	Date modified	Type	Size
MOE Calculator	4/23/2020 3:24 PM	File folder	
Reductions	5/15/2019 8:37 AM	File folder	
All Ages Dec 1 2018 Count	4/10/2020 2:55 PM	Microsoft Excel W...	32 KB
APR2019ScheduleB	4/20/2020 11:25 AM	Microsoft Excel W...	725 KB
Exceptions email template	5/14/2019 10:32 AM	Microsoft Word D...	15 KB
MOE FY2019 Mail Merge	4/27/2020 2:31 PM	Microsoft Excel W...	78 KB
MOE Letters FY19 (Need to update letterhead)	11/13/2019 7:57 AM	Microsoft Word D...	521 KB

- a. The “MOE Calculator” folder has the individual MOE calculator for each LEA.
 - b. The “Reductions” folder has information from LEAs eligible for one of the approved reduction methods.
 - c. Copy the “Dec 1 Child Count” for the fiscal year of the calculation being performed.
 - d. The “APRXXXXScheduleB” contains the financial data for each LEA.
 - i. All files, documents, spreadsheets, tabs of spreadsheets that have either “XX” or “XXXX” in the name implies the “X” be replaced with or is referencing the fiscal year of the calculation being performed.
 - e. The “Exceptions email template” is the template to send to LEAs that failed the preliminary MOE test to determine whether or not they have available MOE exceptions.
 - f. The “MOE FYXXXX Mail Merge” is a summary of all the LEA MOE status.
 - g. The “MOE Letters FYXX” is the template notification letter that is sent to each LEA once the MOE calculation is finalized.
4. It is important to get the APR ready and organized to allow an easier and faster transfer of data. Open the excel file and go to tab 2 “Regular District Programs.”
- a. Highlight the columns labeled “Total Local Revenue”, “Federal Restricted” and “Subtotal Expenditures.”
 - b. Complete the same process for the “Pre-School (State)” and “Extended Year Special Educators” tabs as well.

- c. Highlighting the columns that contain the information helps to make sure the correct data is recorded and may limit the number of searches per column in the spreadsheet during this process.
 - d. Hide most of the other columns so that the three highlighted columns fit on one screen.
 - e. After the data for an LEA is transferred to the “MOE Calculator,” highlight that line with a gray color to signify that the data has been transferred and you are ready to move to the next LEA.
 - f. If the LEA meets MOE, then there is no additional information to add to the line.
 - g. On the “Regular District Programs” tab keep notes if an LEA doesn’t meet MOE.
 - h. Highlight the name of the LEA with a red color and then enter a note at the end of the line.
 - i. If other things are noted that need to be investigated, highlight the LEA with a different color and enter a note at the end of the line.
 - j. Mark errors or added notes using a color-coded system that applies for all LEAs with the same errors.
5. Prepare the child count spreadsheet as well and sort it by the LEA number column from smallest to largest.
 - a. It will then match the same order as the APR for a more efficient search of the same LEA between different spreadsheets.
 - b. After completing the districts and the first few charter schools, add a new column to make the order match the APR.
 - c. Add a new column C and enter the letter from the LEA number in the new column (the LEAs have letters in their LEA numbers).
 - d. Then sort the LEAs by that column from A-Z.
6. Prepare the “MOE Calculator” spreadsheet for each LEA.
 - a. Copy and paste the “MOE Calculator” folder from the prior year and put it in the fiscal year that is being calculated.
 - b. Click on the “xx-xx Amounts” tab from the prior year and copy the data in columns H-J.
 - c. Click on the “Amounts” tab for the year and paste the data previously copied in the same place, in the “Compliance Standard” table.
7. Enter the data from the “Dec 1 Child Count” in the “LEA calculator” spreadsheet.

- a. Take the data from the "Dec 1 Child Count" for the LEA you are doing the calculation for and enter the number of students in the child count box on the "Amounts" tab above the "Compliance Standard" table.
8. Enter the data from the "APR Schedule B" in the "LEA calculator" spreadsheet. The same process needs to be followed when transferring the data from each of the three tabs used on the "APR Schedule B."
 - a. Start on the "Regular District Programs" tab of the "APR Schedule B."
 - b. Get the amount from the "Total Local Revenue" column for the LEA that you are working on and enter that amount in the "Local" column of the "Compliance Standard" table in the "xx-xx Amounts" tab of the "MOE Calculator."
 - c. Enter the amount in the corresponding row that matches tab and column name from the "APR Schedule B."
 - d. Then enter that same dollar amount in as a negative under the "State" column of the "Compliance Standard" table, in the same corresponding row that should be three rows below where the positive amount was entered.
 - e. Locate the amount from the "Federal Restricted" column of the "APR Schedule B" and enter it as a negative amount on the corresponding row that matches the tab and column name from the "APR Schedule B."
 - i. This needs to be negative because MOE is only tracking the amount of State and Local funds spent on the Special Education program.
 - f. Locate the amount from the "Subtotal Expenditures" column of the "APR Schedule B" and enter it on the corresponding row that matches the tab and column name from the "APR Schedule B."
 - g. Repeat this process for the "Pre-school (State)" and "Extended Year Special Educators" tabs on the "APR Schedule B" spreadsheet.
 - h. After the data is transferred from all three tabs go to the "xx-xx MOE" tab of the "MOE Calculator" spreadsheet.
 - i. In the top left corner of that tab click the drop-down menu and select "Compliance" instead of "Eligibility."
 - i. This will make the spreadsheet perform all the calculations and comparisons.

- j. If an LEA has exceptions or reductions that need to be entered go to the “xx-xx Exc & Adj” tab of the “MOE Calculator” spreadsheet.
 - i. Enter the information in the “Compliance Standard” exceptions tables.
 - k. After all the data has been entered go to the “Multi-Year MOE Summary” tab of the “MOE Calculator” spreadsheet to view the results.
9. After the calculation has been completed for each LEA, notify all LEAs that did not meet the MOE requirements about their failure and determine if they qualify for an exception reduction.
 - a. There is an email template in the MOE folder in the G drive. Make a copy of this document and save it in the folder for each new fiscal year.
 - b. Work with each LEA to see if any of the allowable exceptions can be applied and make the adjustments on the “MOE Calculator” spreadsheet on the “xx-xx Exc & Adj” tab.
10. Once all the calculations are completed, transfer the data to the “MOE FY20XX Mail Merge” spreadsheet.
 - a. This spreadsheet summarizes the status of each LEA and whether they met MOE in one spreadsheet.
 - b. A new updated copy of this spreadsheet should be saved in each new fiscal year folder in the G drive.
11. Take the individual LEA data from the “MOE FY20XX Mail Merge” spreadsheet and enter it on the individualized LEA letter in the “MOE Letters FYXX” document.
 - a. This letter is to notify the LEA if they met MOE or not. All LEAs letters are located in this one document.
 - b. After all the data has been transferred to the letters, save them as pdf files and mail or email a copy to the LEA-designated Special Education Program point of contact (LEA contact).

EDFacts Metadata and Process System (EMAPS) Data Reporting

The IDEA Part B Data Manager is responsible for reporting IDEA data to EMAPS; the SEA Fiscal Manager is responsible for providing and reviewing some data elements.

Staff Responsibilities and Timelines for Implementing LEA MOE Requirements

Calculations to determine whether an LEA met the LEA MOE eligibility and compliance standards are based on budget and expenditure information for the State Fiscal Year (SFY), which operates from July 1 through June 30.

Three LEA MOE timelines—Eligibility Standard, Compliance Standard, and *EMAPS* Data Reporting—outline activities conducted by the USBE SES Fiscal Team to implement the LEA MOE requirements.

These are as follows:

- Annual Timeline and Activities for LEA MOE Eligibility Standard
- Annual Timeline and Activities for the LEA MOE Compliance Standard
- Annual Timeline and Activities for *EMAPS* Data Reporting

These timelines and activities are outline in the sections below.

ANNUAL TIMELINE AND ACTIVITIES FOR THE LEA MOE ELIGIBILITY STANDARD

For the requirements that align the Eligibility Standard timeline, see [34 CFR § 300.203\(a\)](#).

1. **March 15–April 14**
 - a. USBE SES Fiscal Team:
 - i. Review and revise (as necessary) content and materials pertaining to the LEA annual application for IDEA Part B funds
2. **By April 30**
 - a. USBE SES Fiscal Team:
 - i. Receive final list of LEAs identified with significant disproportionality (from IDEA Part B Data Manager) that will be ineligible for an LEA MOE adjustment in the upcoming fiscal year ([see 34 CFR § 300.205](#))
3. **By May 1**
 - a. USBE SES Fiscal Team:
 - i. Receive final list of LEA determinations (from UPIPS team) for the upcoming fiscal year
4. **June 1**
 - a. USBE SES Fiscal Team:

- i. Publishes and opens annual LEA application assurances for funds to determine substantially approvable LEAs
- 5. **By June 30**
 - a. USBE SES Fiscal Team:
 - i. Reviews annual LEA assurances and substantially approve LEAs to receive IDEA Part B funds
- 6. **By July 1**
 - a. USBE SES Fiscal Team:
 - i. Updates Special Education Funding website with all updated LEA IDEA application content and materials and anticipated IDEA subgrant allocations for the upcoming fiscal year
 - ii. Notifies the LEA superintendents, LEA-designated Special Education Program point of contact (LEA contact), and business managers of all current and future IDEA subgrantees that the applications for IDEA Part B funds are available on the website and the deadline for submission is December 15
- 7. **December–January**
 - a. USBE SES Fiscal Team:
 - i. Conducts initial review of LEA applications for IDEA Part B funds to determine whether each LEA met the LEA MOE eligibility standard
 - ii. Proactively contacts LEAs that submitted incomplete budget information or submitted budgets that will not meet the eligibility standard unless changed
 - iii. Notifies any LEA at risk for not meeting the eligibility standard or possible adjustments or exceptions ([see 34 CFR § 300.204, -205](#))
- 8. **September–November, as applications are received**
 - a. USBE SES Fiscal Team:
 - i. Compiles “final” list of LEAs’ statuses with the LEA MOE eligibility standard
 - ii. Includes the budgeted amount and calculation method used (i.e., local funds only, combination of state and local funds, local funds only on a per capita basis, combination of state and local funds on a per capita basis), the last year met by that method, comparison year and comparison amount, and any exceptions/adjustments used or anticipated

iii. Stores this information in the G drive

9. After January 1, or as approved

a. State Special Education Director:

- i. Issues the IDEA Part B subgrants for eligible LEAs
- ii. For any LEA not meeting the eligibility standard, provides a reasonable notice and the opportunity for a hearing following the state process under [34 CFR § 300.221](#)

- 1. In these cases, follow the timeline outlined in that appeals procedure and update the LEA MOE documentation after a final decision is reached (see [USBE SER VIII.R.4\(a-d\)](#))

10. September 30

a. LEAs:

- i. LEA application deadline

11. October–November, or as received

a. USBE SES Fiscal and UPIPS Monitoring Teams:

- i. Review LEA applications to determine final eligibility for Part B subgrants
- ii. Help LEAs complete applications and demonstrate eligibility

ANNUAL TIMELINE AND ACTIVITIES FOR THE LEA MOE COMPLIANCE STANDARD

For the requirements that align with the Compliance Standard timeline see [34 CFR § 300.203\(b\)](#).

1. February–March

a. USBE SES Fiscal Team:

- i. Performs initial calculation

2. March – May

a. USBE SES Fiscal Team:

- i. During review, looks for exceptions and adjustments
- ii. Confirms accuracy of the list (initially created in June of the prior calendar year) of LEAs eligible/ineligible to use the LEA MOE adjustment in the compliance year
 - 1. This list should include current information on the maximum amount available for the adjustment, LEA determination, identification of significant disproportionality, and any known voluntary CEIS amounts

- iii. Provides individual technical assistance to LEA staff upon request and review of LEA compliance
 - 1. Information used in the review process should include the calculation method used, comparison year and comparison amount, and any exceptions or adjustments as necessary
 - 2. If the LEA is using exceptions or adjustments, review additional documentation to verify and validate the exception or adjustment
- 3. By May 31**
 - a. USBE SES Fiscal Team:
 - i. Sends final notification of LEAs' findings of compliance or non-compliance
 - ii. Compiles final list of LEAs' statuses with the LEA MOE compliance standard
 - iii. Includes the expenditure amount and method used, the last year met by that method, comparison year and comparison amount, any exceptions/adjustments taken, and the repayment amount if the LEA failed MOE
 - iv. Stores the information in the G drive
- 4. By June 30**
 - a. USBE SES Fiscal Team:
 - i. Notifies each LEA of the final LEA MOE compliance decision, the amount required to meet the LEA MOE eligibility standard in the next annual application for IDEA Part B funds, and the current year's LEA MOE compliance standard for each method that the SEA has complete information
 - ii. If an LEA did not meet the compliance standard for any method in the compliance year, include the repayment amount and the specific process and deadline for remitting payment to the SEA
- 5. Within 90 days of Notification**
 - a. Financial Operations Team and Section Accountant:
 - i. Collect all LEA MOE failure repayment amounts from LEAs
 - ii. Record all necessary repayment information in the Financial Operations team shared G drive
- 6. By March 1**

- a. Financial Operations Team and Section Accountant:
 - i. Submit all LEA MOE failure repayment amounts to the U.S. Department of Education, according to the specified process included below
 - ii. Record all necessary repayment information in the Financial Operations team shared G drive

ANNUAL TIMELINE AND ACTIVITIES FOR EMAPS DATA REPORTING

1. By April

- a. IDEA Part B Data Manager:
 - i. Downloads and reviews the updated [EMAPS User Guide: IDEA Part B MOE Reduction and CEIS](#) for any changes to the data collection, file format, or business rules

2. February–April

- a. USBE SES Fiscal Team and IDEA Part B Data Manager:
 - i. Compile necessary LEA MOE data for the reference school year, which is the previous school year
 - 1. Data for each LEA includes IDEA Part B 611 and 619 allocations, LEA determination, LEA MOE adjustment amount, significant disproportionality identification, voluntary/required CEIS amount, whether the LEA met the LEA MOE compliance standard, repayment amounts, and state repayment dates so the state can report whether money was returned
 - ii. Enter required data into the IDEA Data Center (IDC)/CIFR 618 *Data Pre-submission Edit Check Tool – Part B MOE and CEIS* to ensure data are complete and accurate
 - iii. Review any data warnings and follow up with SEA and LEA staff as necessary to explain or correct data

3. By April 20

- a. USBE SES Fiscal Team and IDEA Part B Data Manager:
 - i. Populate the EMAPS submission template with data from the IDC/CIFR 618 *Data Pre-submission Edit Check Tool – Part B MOE and CEIS* and submit data file
 - ii. Include any explanations for data warnings in the comment field for each LEA as appropriate

- iii. Review reports generated in *EMAPS* and complete submission process
4. **By the 1st Wednesday in May**
 - a. IDEA Part B Data Manager:
 - i. Submits *EMAPS* IDEA Part B MOE Reduction and CEIS data
 1. Exact submission date is published each year in the [EMAPS User Guide: IDEA Part B MOE Reduction and CEIS](#)
5. **From Late July–Late August**
 - a. IDEA Part B Data Manager and Special Education Finance Team, as needed:
 - i. For the *EMAPS* IDEA Part B MOE Reduction and CEIS data resubmission period, send any corrected data and data notes to *EMAPS* and Office of Management and Budget MAX Budget Information System respectively
6. **By September 1**
 - a. IDEA Part B Data Manager:
 - i. Posts final data publicly on the USBE Special Education Reporting pages
7. **From September–November**
 - a. Special Education Director and IDEA Part B Data Manager:
 - i. Respond, as necessary, to any inquiries from U.S. Department of Education, OSEP, related to data warnings

Four Methods for Calculating LEA MOE

METHODS FOR CALCULATING LEA MOE STANDARDS

Each LEA is given the option to meet the LEA MOE requirements by any of the four calculation methods, as described in [34 CFR § 300.203\(a\)\(1\)](#) and [§ 300.203\(b\)\(2\)](#):

- Local funds only
- Combination of state and local funds
- Local funds only on a per capita basis
- Combination of state and local funds on a per capita basis

Below is a summary of each standard. Comprehensive details on LEA-level processes for calculating LEA MOE for eligibility and compliance standards are included under the Internal Procedures section below.

ELIGIBILITY STANDARD

For the eligibility standard, each LEA reports its projected budgets for the next fiscal year to the state in its annual LEA Funding application for IDEA Part B funds. The application includes budget data for the budget lines identified in Table 7 for all four methods ([34 CFR § 300.203\(a\)\(1\)](#)):

- Local funds only
- Combination of state and local funds
- Local funds only on a per capita basis
- Combination of state and local funds on a per capita basis

Because the application is due annually in September, the USBE SES Fiscal Team calculates the per capita estimate for the local funds only and local and state funds methods using the count of children with disabilities from the prior school year (e.g., December 2015 child count for the 2016-17 budget).

COMPLIANCE STANDARD

Using the approved the financial Annual Program Report (APR) from each LEA, the USBE SES Fiscal Team calculates the local (total and per capita) and state and local combined expenditures (total and per capita) for the compliance standard on behalf of each LEA annually.

To calculate the per capita amount for the LEA MOE compliance standard, the SEA uses the annual child count of children with disabilities as reported to the SEA for the reference year (e.g., December 2016 child count for the 2016-17 expenditures).

FUNDS INCLUDED IN THE LEA MOE CALCULATION

Local, or state and local, funds budgeted and expended for the education of children with disabilities are included in calculating the eligibility and compliance standards. The calculations may include regular education if those costs can be reasonably attributed to the education of children with disabilities.

The budget lines and fund codes in Table 7 are used for calculating the eligibility and compliance standards.

TABLE 3: FUND CATEGORIES INCLUDED IN THE LEA MOE CALCULATION

Fund	Category	Program Code
10 General Fund	SPECIAL EDUCATION—ADD-ON	1205
10 General Fund	SPECIAL EDUCATION—SELF-CONTAINED	1210
10 General Fund	EXTENDED SCHOOL YEAR SERVICES	1220
10 General Fund	SPECIAL EDUCATION—STATE PROGRAM	1225
10 General Fund	SPECIAL EDUCATION—INTENSIVE SERVICES	1230
10 General Fund	EXTENDED YEAR—SPECIAL EDUCATORS	1278
10 General Fund	UNIQUE LOCAL SPECIAL EDUCATION PROGRAMS	1295
10 General Fund	SPECIAL EDUCATION—PRESCHOOL	1215

FUNDS EXCLUDED FROM LEA MOE CALCULATIONS

Federal funds that the LEA receives are excluded when calculating the level of effort for both the eligibility and compliance standards. This includes Title I funds and the federal share of Medicaid reimbursements. Under Utah’s Medicaid state plan, the state’s matching percentage is 30 percent. However, this percentage is not guaranteed and may be adjusted at the state’s discretion.

CHANGING CALCULATION METHODS

USBE determines if an LEA must use a different calculation method to meet LEA MOE compliance and notifies LEAs if they have met the compliance standard and by which method(s).

HISTORICAL LEA MOE DATA

The SEA maintains historical data on LEA MOE compliance standard status, expenditures, exceptions, adjustments, and count of children with disabilities from 2010–11 to the present.

Internal Procedures

ALLOWABLE LEA MOE EXCEPTIONS

An LEA may reduce its level of expenditures of local only or state and local funds below the level of those expenditures for the preceding fiscal year for any of the following reasons, according to [34 CFR § 300.204](#):

“(a) The voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.

(b) A decrease in the enrollment of children with disabilities.

(c) The termination of the obligation of the agency, consistent with this part, to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child—

(1) Has left the jurisdiction of the agency;

(2) Has reached the age at which the obligation of the agency to provide FAPE to the child has terminated; or

(3) No longer needs the program of special education.

(d) The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.

(e) The assumption of cost by the high cost fund operated by the SEA under” [34 CFR § 300.704\(c\)](#).”

Allowable exceptions may be applied in calculating both the eligibility and compliance standards, but requests must be made for each standard separately. The USBE SES Fiscal Team approves or denies requested exceptions based on the documentation provided by the LEA. The USBE SES Fiscal Team notifies the LEA of these decisions.

LEA MOE EXCEPTIONS: CALCULATION AND DOCUMENTATION

ELIGIBILITY

If an LEA applies allowable exceptions to its LEA MOE eligibility standard calculation, the LEA is expected to provide documentation of exceptions that have occurred since the comparison year and (if the LEA desires) projected data for exceptions that the LEA anticipates occurring during the school year for which it is budgeting. The LEA must provide this documentation at the same time it submits its budget to USBE SES by September 30.

COMPLIANCE

When an LEA meets LEA MOE Compliance using allowable exceptions, it must provide documentation to support each allowable exception to its required LEA MOE levels by June 15. An approved exception for the LEA MOE eligibility standard does not eliminate the need to submit justification for the LEA MOE compliance standard. An exception may be requested even if the request was not made for the LEA MOE eligibility standard for that year.

The USBE SES Fiscal Team reviews the documentation and submits inquiries or requests additional documentation from the LEA within 30 days of receiving the LEA's initial request for an exception for both the eligibility and compliance standards.

PER CAPITA METHODS CALCULATION

This section describes how to calculate the amounts for the five exceptions listed under [34 CFR § 300.204](#) using the two total methods (i.e., local only total or local and state total).

To derive the exception amounts for the per capita methods for each year, the sum amounts across all exceptions are divided by the December 1 child count from the last year in which the LEA MOE compliance standard was met using the same per capita method (i.e., local per capita or local and state per capita).

If there are intervening years, USBE sums together the per capita exception amounts for current and intervening years.

EXCEPTION A: VOLUNTARY DEPARTURE

For the voluntary departure exception, [see 34 CFR § 300.204\(a\)](#).

How to calculate the total methods' exception amount:

1. Subtract the replacement personnel salary and benefits from the salary and benefits of the departed personnel.
 - a. Example
 - i. FY 2019-2020 retired/departed personnel salary and benefits: \$65,000
 - ii. FY 2020-2021 new personnel salary and benefits: \$45,000
 - iii. FY 2020-2021 MOE exception amount: (\$65,000-\$45,000) or \$20,000

Documentation required:

- The LEA must provide documentation of the departing special education staff's employment for the previous year including final year salary and benefits.
- Documentation must include the reason for the voluntary or for-cause departure, universal staff identification number for the departing and replacement staff member, and the starting year salary and benefits for the replacement staff.

Documentation required for anticipated exceptions:

- The LEA must provide projected numbers for departing special education and related services personnel, including reasons for the anticipated voluntary or for-cause departure.
- The LEA should submit an estimate of the difference between the departing staff's salary and benefits, and those for a replacement based on recent hiring trends.

EXCEPTION B: DECREASE IN ENROLLMENT

For the decrease in enrollment exception, [see 34 CFR § 300.204\(b\)](#).

How to calculate the total methods' exception amount:

1. Determine the percentage change in enrollment by:
 - a. Subtracting the December 1 child count of IDEA Part B eligible children ages 3 through 21 for the current year from the prior year December 1 count
 - b. Then dividing by the prior year December 1 child count.
2. To obtain the exception amount:

- a. Apply that percentage to the total expenditures reported for LEA MOE (i.e., local total and local and state total) in the prior fiscal year.
3. Example
- a. FY 2019-2020 Dec 1 child count: 100
 - b. FY 2020-2021 Dec 1 child count: 90
 - c. FY 2020-2021 Percentage change of child count: $[(100-90)/90]$ or 11.1%
 - d. FY 2019-2020 MOE total expenditures: \$500,000
 - e. FY 2020-2021 MOE exception amount: $(\$500,000*11.1\%)$ or \$55,555

Documentation required:

- The LEA must provide all elements used in the calculation of the exception amount:
 - The current year and prior year December 1 child count of IDEA Part B eligible children ages 3 through 21, and
 - The total amount(s) reported for LEA MOE from the prior fiscal year.
 - If using the per capita methods, the LEA must provide the December 1 child count from the last year in which the LEA MOE compliance standard was met using the same per capita method.

Documentation required for anticipated exceptions:

- The LEA must provide an estimate of the change in the projected December 1 child count for IDEA Part B eligible children (ages 3 through 21), including a justification for anticipated decline.
- As with the above, the LEA must submit all elements used in the calculation of the anticipated exception amount.

EXCEPTION C: EXCEPTIONALLY COSTLY PROGRAM

For the exceptionally costly program exception, see [34 CFR § 300.204\(c\)](#).

Definition:

- “Exceptionally Costly Program” is defined as a program agreed to by the individualized education program (IEP) team for any child with a disability, for which the associated cost is greater than three times the statewide average per pupil expenditure, as determined in the prior fiscal year (see SpEd Rules VIII.P.7.d.(3)(ii), which refers to “high-need” and “high-cost” in lieu of “exceptionally costly program”).

How to calculate total methods' exception amount:

- The amount expended for the exceptionally costly program in the prior fiscal year is the exception amount.

Documentation required:

- For each child, the LEA must provide:
 - The final audited cost of the exceptionally costly program for the prior year,
 - The student ID,
 - Student's IEP that prescribed the program, and
 - A rationale as to why the program was terminated (e.g., child left the agency's jurisdiction, child aged out, program no longer needed).
- If the program is no longer needed for the child, the LEA must provide:
 - The current completed IEP to demonstrate that the program ended with agreement from the IEP team (including the child's parents) and
 - That the child is continuing to receive FAPE if still eligible for special education and related services.

Documentation required for anticipated exceptions:

- The LEA must provide documentation (as described above) of the exceptionally costly program for the prior year,
- as well as rationale as to why the program will be terminated for the upcoming year.

EXCEPTION D: TERMINATION OF COSTLY EXPENDITURES FOR LONG-TERM PURCHASES

For the termination of costly expenditures for long-term purchases exception, [see 34 CFR § 300.204\(d\)](#).

Definition:

- "Costly Expenditure" is an expenditure over \$75,000 that is approved by the state. "Long-Term" is defined as any period of time for an expenditure that occurs over at least two fiscal years, such as acquisition costs for specialized equipment or construction costs for a specialized facility improvement.

How to calculate total methods' exception amount:

- The amount expended for the long-term costly expenditure in the last fiscal year is the exception amount.

- Note that if payments are made over a period of years, the exception amount is not the full amount of the purchase. Rather, it is the payment made in the last fiscal year.

Documentation required:

- The LEA must provide a description of the costly expenditure and the rationale for counting the expenditure as a part of LEA MOE (i.e., how the expenditure supports the education of children with disabilities and how it was paid from local or state funds).
- Documentation must include:
 - All applicable expenditures (invoices), by year (if payments made over multiple years), and
 - The pre-approval letter provided by the SEA.

Documentation required for anticipated exceptions:

- As above, the LEA must provide:
 - A description,
 - A rationale for counting the expenditure as a part of LEA MOE, and
 - The cost estimate and projected date for the termination of the expenditure.

EXCEPTION E: SEA HIGH COST FUND

For the SEA high cost fund exception, [see 34 CFR § 300.204\(e\)](#).

Definition:

- For details on the costs allowed under the high cost fund, referred to in Utah as the intensive services fund, please refer to [Board Rules r277-752-3. Special Education Intensive Services Fund. Application Process - Distribution Formula procedure](#).

How to calculate total methods' exception amount:

- The amount covered by IDEA funds from the high cost fund operated under [34 CFR § 300.704\(c\)](#) in the year the cost was first assumed by the high cost fund is the exception amount.
- Expenditures covered by local and state funds are not part of the exception amount.

Documentation required:

- Under the high cost fund procedures, an LEA must apply and be approved for use of funds from the high cost fund prior to requesting this as an exception for LEA MOE.
- The LEA must submit its high cost fund approval letter and disbursement (or reimbursement) notice from the SEA as documentation that the expenditure was approved and the LEA received IDEA Part B funds from the SEA's high cost fund.

Documentation required for anticipated exceptions:

- LEA should submit the child's IEP specifying the services and an estimate of the costs to demonstrate that the circumstance will meet the criteria of the high cost fund.
- If available, the LEA may submit the prior year's cost for that child as supporting evidence that the anticipated expenditure will meet the high cost fund criteria.

Adjustment to LEA MOE

NOTIFICATION TO LEAs OF IDEA PART B SECTION 611 SUBGRANT AMOUNTS

Annually, by June 1, the SEA posts the amount of the IDEA Part B Section 611 subgrant for the following year for each LEA in the SEA's online grants management system.

The State Special Education Director provides the statewide IDEA Part B grant award to the USBE SES Fiscal Manager. The Fiscal Manager calculates Part B subgrant amounts for section 611 and section 619 for each LEA, obtains approval from the State Special Education Director, and notifies LEAs of their subgrant.

Subgrant amounts can also be found in the SEA special education database in the G drive.

CALCULATION OF CHANGE FROM PRIOR YEAR'S SUBGRANT

USBE calculates and publicly makes available the change from the previous year's allocation on the FFATA Subaward Reporting System (FSRS).

ELIGIBILITY FOR AN ADJUSTMENT TO LEA MOE

An LEA must receive a determination of “Meets Requirements” in order to use an LEA MOE adjustment to reduce its required level of expenditures. The SES UPIPS Team is responsible for making annual determinations for each LEA (see [34 CFR § 300.205](#)).

The USBE SES Fiscal Team obtains the annual determination(s) from the SES UPIPS Team.

An LEA identified as having significant disproportionality based on race and ethnicity may not reduce its required level of expenditures with an LEA MOE adjustment because it must reserve 15 percent of its allocation for Comprehensive Coordinated Early Intervening Services (CCEIS). The SES UPIPS Team is responsible for determining by April 30 of each year whether each LEA has significant disproportionality.

The USBE SES Fiscal Team obtains a list of LEAs identified with significant disproportionality from the SES UPIPS Team.

INFORMING AN LEA ABOUT ELIGIBILITY FOR AN LEA MOE ADJUSTMENT

LEAs are notified if they are eligible for an LEA MOE adjustment or if they have not met the LEA MOE eligibility requirement (see [34 CFR § 300.205](#)).

INTERACTION OF THE LEA MOE ADJUSTMENT WITH FUNDS USED FOR CEIS

An LEA indicates in the online grants management system on whether it intends to use IDEA funds for voluntary coordinated early intervention services (CEIS). If the LEA intends to use both the LEA MOE adjustment and voluntary CEIS, the SEA will validate the maximum amount available for each and notify the LEA of those amounts.

USE OF FUNDS FREED UP BY THE LEA MOE ADJUSTMENT

Each LEA that intends to use the LEA MOE adjustment to reduce its required level of expenditures must use the funds made available according to specific requirements. The LEA must submit an assurance in its annual LEA application for IDEA Part B funds that:

- The LEA will use an amount of local, or state and local, funds equal to the amount of the LEA MOE adjustment to carry out activities that could be supported with funds under the Every Student Succeeds Act (ESSA), regardless of whether the LEA is using funds under ESSA for those activities.

List of ESSA Programs

- Title I: Improving Basic Programs Operated by Educational Agencies
- Title II: Preparing, Training and Recruiting High-Quality Teachers, Principals and Others
- Title III: Language Instruction for English Learners and Immigrant Students
- Title IV: 21st Century Schools, Student Support, Community Learning Centers and More
- Title V, Part B: Flexibility and Accountability—Rural Education Initiative
- Title VI: Indian, Native Hawaiian and Alaska Native Education
- Title IX, Part A: Homeless Children and Youth
- Title IX, Part B: Preschool Development Grant

If the LEA is using funds under ESSA for those activities, the LEA will use the funds made available by the LEA MOE adjustment to supplement ESSA funds and not to supplant those funds.

END-OF-YEAR REPORTING

In its final expenditure report, the USBE SES Fiscal Team indicates whether an LEA used the LEA MOE adjustment to reduce the level of expenditures required to meet the LEA MOE requirements and report the amount of the adjustment.

When an LEA uses the LEA MOE adjustment, the LEA indicates in the online grants management system on whether it used IDEA funds for voluntary CEIS. If the LEA used both the LEA MOE adjustment and IDEA funds for voluntary CEIS and did not request approval in its annual LEA application for IDEA Part B funds, the LEA may request a late-added adjustment. In that case, the USBE SES Fiscal Team determines the maximum amount available for both the adjustment and voluntary CEIS, notifies the LEA of those amounts, and, if needed, revises the amount of the adjustment.

Failure to Meet LEA MOE Compliance Standard

NOTIFICATION OF COMPLIANCE

The USBE SES Fiscal Team notifies each LEA of its LEA MOE compliance result by sending a letter prior to June 30 of each year. The letter includes the compliance decision for the most recent state fiscal year for which there are final fiscal data (for each calculation method, as applicable) and the amount required to meet the LEA MOE eligibility standard in the next annual application for IDEA Part B funds (for each applicable method) ([see 34 CFR § 300.203\(a\)\(1\)](#)). If an LEA did not meet the compliance standard for any method in the compliance year, the notice includes the repayment amount, and the specific process and deadline for remitting payment to the USBE, outlined below. The USBE SES Fiscal Team also follows up with a phone call to each LEA that did not meet the compliance standard by any of the four calculation methods.

CALCULATION OF THE LEA MOE SHORTFALL AND REPAYMENT AMOUNT

As detailed in earlier sections, the USBE determines the amount required to meet the LEA MOE compliance standard for each of the four calculation methods ([see 34 CFR § 300.203\(b\)\(2\)](#)). For each LEA that fails to meet the LEA MOE compliance standard, the USBE subtracts the amount the LEA expended from the amount required to meet the LEA MOE compliance standard to determine the LEA MOE shortfall, for each of the four methods for which amounts are available.

To calculate the shortfall for the two per capita methods, the SEA subtracts the amount the LEA expended per capita from the amount required to meet the LEA MOE compliance standard for that method, and then multiplies the result by the child count for that year. The USBE SES Fiscal Team sums the section 611 and section 619 subgrants to arrive at the total IDEA Part B subgrant amount received by the LEA in the state fiscal year in which the failure occurred. The lowest of five amounts — the total IDEA Part B subgrant and the shortfall from each of the four methods — is the amount the SEA must submit to the U.S. Department of Education for that LEA.

REPAYMENT TO THE U.S. DEPARTMENT OF EDUCATION

USBE determines the total of repayment amounts for all LEAs that failed LEA MOE and makes one payment to the U.S. Department of Education by March 1 after

compliance determinations are made. For payments of \$100,000 or more, the USBE uses the FED-WIRE system. The USBE sends a copy of the form to OSEP, along with a cover letter stating that these funds are being sent to pay back the Federal Government for the failure of an LEA (or LEAs) to meet LEA MOE and that they are non-federal funds or funds for which accountability to the Federal Government is not required.

For payments less than \$100,000, USBE submits a check to a “lock box” at the following address:

U.S. Department of Education
P.O. Box 979053
St. Louis, MO 63197-9000
ATTN: Accounts Receivable Group/OCFO

The Financial Operations Team, Section Accountant retains copies of either the FED-WIRE form or check, and the cover letter.

RECOVERY OF FUNDS FROM AN LEA FOR REPAYMENT TO THE U.S. DEPARTMENT OF EDUCATION

USBE recovers non-federal funds from an LEA that fails LEA MOE.

The USBE SES Fiscal Team notifies the LEA in writing of the repayment amount and requests repayment from the LEA of those funds within 90 days of receipt of the letter. The LEA must submit a check to the SEA for the repayment amount and include a cover letter stating that the funds are for repayment of funds due to IDEA LEA MOE failure and that they are either not federal funds or not federal funds for which accountability is required. The cover letter must identify the state fiscal year in which the LEA did not meet LEA MOE compliance.

STORAGE

Information pertaining to repayments (including the FED-WIRE transfer or check, date sent and amount, date LEA recovery funds received and amount) are entered in the LEA MOE Compliance Tracking Spreadsheet. The spreadsheet, along with all accompanying documentation, is stored in the USBE SES Fiscal Team’s shared G drive.

LEA MOE Procedures for Reporting and Communication

STATE LEA MOE DATA REPORTING PROCEDURES

The IDEA Part B Data Manager is responsible for compiling and reporting LEA MOE-related data elements to the [EMAPS IDEA Part B MOE Reduction and CEIS data collection system](#). Table 8 shows the date when the following elements are final and their sources:

- Part B section 611 and 619 allocations
- LEA determination and the school year in which the determination was made
- LEA MOE adjustment amount
- Significant disproportionality
- Voluntary/required CEIS amount
- LEA MOE compliance determination
- Repayment amount

TABLE 4: DATA ELEMENTS REQUIRED FOR THE EMAPSIDEA PART B MOE REDUCTION AND CEIS DATA COLLECTION

Date	Activity (Data Element Required for Each LEA)	Responsible Staff/Office
April	IDEA Part B 611 allocation (two years)	USB E SES Fiscal Team, Fiscal Accountability Specialist
April	IDEA Part B 619 allocation	USB E SES Fiscal Team, Fiscal Accountability Specialist
April	Significant disproportionality	SES UPIPS Team, Lead
April	CEIS amount	USB E SES Fiscal Team, Fiscal Accountability Specialist
By May 1	Determination and school year of determination	SES UPIPS Team, Lead
By May 31	LEA MOE adjustment amount	USB E SES Fiscal Team, Fiscal Accountability Specialist
By June 30	LEA MOE compliance determination and repayment amount	USB E SES Fiscal Team, Fiscal Accountability Specialist

Date	Activity (Data Element Required for Each LEA)	Responsible Staff/Office
March 1	SEA repayment date	USBE SES Fiscal Team, Fiscal Accountability Specialist

Prior to compiling the data, the IDEA Part B Data Manager is responsible for downloading the [EMAPS User Guide: IDEA Part B MOE Reduction and CEIS](#) to check for any changes from the prior year.

The USBE SES Fiscal Team collects the LEA MOE-specific data elements (adjustment amount, compliance determination, repayment amount and date) and CEIS amount from the online grants management system and provides these data elements to the IDEA Part B Data Manager. The USBE SES Fiscal Team and SES UPIPS Team are responsible for the IDEA Part B allocations and general supervision (including LEA determinations and significant disproportionality) and provide the other data elements.

Data compilation and preparation are done in March and April of each year. After compilation, the required LEA MOE data elements are stored in the G drive. These files are to be maintained indefinitely. The IDEA Part B Data Manager is responsible for maintaining these data elements. After the data have been prepared, the IDEA Part B Data Manager sends this information to the USBE SES Fiscal Team to review and approve each element and its interaction.

Prior to submitting the approved data to EMAPS, the IDEA Part B Data Manager downloads the *IDC/CIFR 618 Data Pre-submission Edit Check Tool – Part B MOE and CEIS* spreadsheet to identify potential edit check and/or subtotal errors. Once the data pass the checks, the IDEA Part B Data Manager uploads the data to EMAPS and completes the submission process before the due date (the first Wednesday in May). The IDEA Part B Data Manager then receives an email from EMAPS indicating any errors.

From late July to late August, the IDEA Part B Data Manager corrects any errors as necessary, drafts data notes, and re-uploads the Part B MOE Reduction and CEIS data to EMAPS. When the EMAPS-generated Utah MOE and CEIS FFY 20XX SY 20XX-YY report summarizing the uploaded data no longer has errors, the IDEA Part B

Data Manager downloads the final report, reviews any warnings that appear, and makes edits as needed.

After all edits have been made, the IDEA Part B Data Manager submits the final version to the state USBE SES Fiscal Team for approval. After the approval is received, the IDEA Part B Data Manager resubmits the data to *EMAPS* by the deadline.

LEA MOE TRAINING AND COMMUNICATING PROCEDURES

The USBE SES Fiscal Team is responsible for training and communicating with LEAs regarding special education fiscal issues, including LEA MOE.

The contact for LEA MOE at the SEA is the USBE SES Fiscal Team Fiscal Accountability Specialist.

Fiscal issues, such as those related to LEA MOE, are included as topics on the SEA's Annual Law Conference and monthly LEA directors' training calls (when appropriate). LEAs are notified of agendas, including fiscal issues when appropriate, in advance.

The SEA maintains a section of its online grants management system that is dedicated to special education fiscal issues. The instructions and resources page for special education fiscal issues is updated throughout the year to ensure its accuracy. Detailed instructions for completing the LEA MOE page are included in the online grants management system.

ALLOWABLE USE OF FEDERAL AND STATE SPECIAL EDUCATION FUNDS

These procedures provide guidelines for the allowable use of federal and state special education funds, provided under the Individuals with Disabilities Education Act (IDEA) and by the Utah Legislature and Utah State Board of Education (USBE). When a local educational agency (LEA) accepts special education funds, it agrees to use them only for the allowable costs described in these procedures. USBE monitors the use of federal and state special education funds through its reimbursement processes and other fiscal monitoring activities.

Tables 5-17 (IDEA) and tables 18-25 (state) provide an extensive list of activities that may or may not be allowable costs to IDEA and to state special education funds. If

an item is not listed, it still may be allowed but LEAs must ask USBE staff for approval before expending funds.

Federal Funds Under IDEA

Funds provided to LEAs under federal grants including IDEA are subject to multiple requirements including the specific law that makes the funds available, IDEA for special education ([34 CFR § 300](#)), the Education Department General Administrative Regulations ([34 CFR § 76](#)), and the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards of the Office of Management and Budget (OMB), commonly known as the Uniform Grant Guidance ([2 CFR § 200](#)). The Uniform Grant Guidance applies to all federal grants and requires costs to be necessary, reasonable, and allocable to a federal grant program. The Uniform Grant Guidance provides comprehensive guidance regarding standards required for determining and documenting the allowability of costs under a federal grant.

DEFINITIONS RELATED TO FEDERAL FUNDS

Necessary: An expense is necessary if it is helpful and appropriate for a program or activity ([see IRS Definition Publication 535](#)). For IDEA, costs are necessary if they are needed to provide special education and related services to students with disabilities.

Reasonable: A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost ([2 CFR § 200.404](#)). In determining reasonableness of a given cost, consider:

- Whether the cost is generally recognized as ordinary and necessary for the operation of the special education program or the proper and efficient performance of the federal award;
- Sound business practices; arm's-length bargaining; federal, state and other laws and regulations; and terms and conditions of the federal award;
- Market prices for comparable goods or services for the geographic area;
- Whether the individuals concerned acted with prudence; and
- Whether the non-federal entity used its established practices and policies.

Allocable to IDEA: A cost is allocable to a particular federal award or other cost objective if the goods or services involved are chargeable or assignable to that

federal award or cost objective in accordance with relative benefits received. This standard is met if the cost:

- Is incurred specifically for the federal award;
- Benefits both the federal award and other work of the non-federal entity and can be distributed in proportions that may be approximated using reasonable methods; and
- Is necessary to the overall operation of the non-federal entity and is assignable in part to the federal award in accordance with the principles in this subpart.

IDEA funds must be used to pay for allowable activities of providing special education and related services for eligible students with disabilities. These funds must only be used to pay the excess costs of providing special education and related services to those students and must supplement, not supplant, state, local, and other federal funds. Under IDEA, the “supplement, not supplant” rule does not follow a single cost test. IDEA measures “supplement, not supplant” through the LEA MOE requirement.

In addition to the direct costs of providing special education and related services, IDEA funds may also be used for the following activities:

- Costs of special education and related services provided in a regular education class or other education-related setting to a student with a disability in accordance with the student’s IEP, even if one or more nondisabled students benefit from these services (incidental inclusion in services) ([see 34 CFR § 300.208\(a\)\(1\)](#));
- To develop and implement coordinated early intervening education services (CEIS) in accordance with USBE SER IX.C. Note that the allowable costs described for IDEA funds are not necessarily allowable for CEIS ([see 34 CFR § 300.226](#));
- To establish and implement cost or risk-sharing funds, consortia, or cooperatives for the LEA itself, or for LEAs working together, to pay for high-cost special education and related services ([see 34 CFR § 300.208\(a\)\(3\)](#)); and
- For case management activities, including the purchase of appropriate technology for recordkeeping, data collection, and related case management activities of teachers and related service personnel providing services described in IEPs for students with disabilities ([see 34 CFR § 300.208\(b\)](#)).

Excess Cost: The excess cost requirement requires that IDEA funds be used for the excess costs of special education and related services and prohibits an LEA from using IDEA funds to pay for all of the costs directly attributable to the education of a child with a disability. It does not prevent an LEA from using Part B funds to pay for all of the costs directly attributable to the education of a child with a disability if no local or state funds are available for nondisabled children of these ages.

Consistency of Treatment: If a secretary salary is treated as an indirect cost for one federal grant, it cannot be treated as a direct cost for IDEA.

Not Used for Cost Sharing: To be allowable, a cost cannot be used to meet other cost sharing or matching requirements.

Adequate Documentation: A cost must be supported by invoice, purchase order, contracts or supporting documentations for salaries and benefits.

Period of Performance: Costs that are determined to be allowable under federal and state requirements must be obligated during the period of performance, which for IDEA funds is 27 months (see additional guidance on Period of Performance).

UNALLOWABLE COSTS CHARGED TO IDEA FUNDS

If a cost is determined to be unallowable through reimbursement processes, an audit, or onsite monitoring, USBE SES may assist the LEA to complete an expenditure adjustment and charge the cost to a different revenue source when available and, if that is not possible, may seek to recover any disallowed federal funds. If USBE SES determines that an LEA must return funds, those funds cannot be returned out of federal funds or any state matching/cost sharing funds. If a student is found to be misclassified, and federal expenditures have been made for direct or related service to that student, a notification of audit exception will be given to the LEA. Reimbursement for expenditures made on a student incorrectly classified as having a disability will be made to the USBE staff within 90 days of notification of audit exception and comply with [Board Rules r277-114](#).

State Special Education Funds

State special education funds are subject to requirements as directed in the USBE [Special Education Rules](#) (SpEd Rules). The SpEd Rules provides specific conditions to direct the use of funds.

ALLOWABILITY OF COST

LEAs must use state special education funds only for direct costs related to educating students with disabilities, as outlined in the USBE Rules. 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.

Tables 18-25 provide an extensive list of specific costs that may or may not be allowable for state special education funds. If an item is not listed, it still may be allowed but LEAs must ask USBE SES staff for approval before expending state special education funds. Costs that are determined to be allowable under state requirements must be obligated during the state fiscal year for which the funds were appropriated. LEAs are authorized to carryover their state special education funds to the following fiscal year; however, LEAs may not carryover more than 20 percent of the total state special education funds appropriated. Any funds in excess of the allowed 20 percent carryover must be returned to the USBE ([Board Rules r277-752](#)).

SUPPLEMENT NOT SUPPLANT AND EXCESS COST REQUIREMENTS

While state special education funds allowable cost rules are similar to IDEA standards, Utah state special education funds are not subject to the excess cost or the supplement not supplant requirements that are applicable to IDEA federal funds.

UNALLOWABLE COSTS CHARGED TO THE STATE SPECIAL EDUCATION FUNDS

If a cost is determined to be unallowable through an audit or through onsite monitoring, USBE SES may assist the LEA to complete an expenditure adjustment and charge the cost to a different revenue source when available and, if that is not possible, may seek to recover any disallowed state special education funds. If USBE SES determines that an LEA must return funds, those funds cannot be returned out of federal funds or any state matching/cost sharing funds. If a student is found to be misclassified, and state expenditures have been made for direct or related service to that student, a notification of audit exception will be given to the LEA. Reimbursement for expenditures made on a student erroneously classified as

having a disability will be made to the USBE staff within 90 days of notification of audit exception and comply with [Board Rules r277-114](#).

Allowability of Specific Items of Cost

The tables below list specific items and activities and addresses the allowability of each.

ALLOWABLE COSTS FOR FEDERAL SPECIAL EDUCATION FUNDS

Symbol Key for Tables of Allowances for Federal (IDEA) Special Education Funds:

Always allowed.




May be allowed, but special requirements or additional information required. Must align with students' IEPs. LEA must ask USBE special education staff for approval before expending Federal (IDEA) special education funds. Supporting documentation must be readily available for review upon request.

Never allowed.

TABLE 5: ALLOWANCES FOR FEDERAL SPECIAL EDUCATION FUNDS (100-198)

Allowable	Object/Function Code	Code Description
<input type="checkbox"/>	100 (Header Only – Do Not Use)	Salaries – Amounts paid to employees of the LEA who are in positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions. This includes gross salary for personnel services rendered while on the payroll of the LEA.
<input type="checkbox"/>	111	Compensation paid to school board members.
<input type="checkbox"/>	112	Salaries paid to the Superintendent.
<input type="checkbox"/>	113	Salaries paid to associate, deputy, or assistant superintendent(s).

Allowable	Object/Function Code	Code Description
<input checked="" type="checkbox"/>	114	Salaries paid to the Business Administrator.
<input checked="" type="checkbox"/>	115	Properly licensed special education personnel in direct supervision or coordination of special education programs (salaries paid to administrative supervisors and directors not in direct supervision or coordination of special education programs is not allowed).
<input checked="" type="checkbox"/>	121	Salaries paid to principals and assistant principals.
<input checked="" type="checkbox"/>	131	Salaries paid to licensed teachers, including those with associate status who teach students in special education.
<input checked="" type="checkbox"/>	132	Salaries paid to substitute teachers who teach students in special education.
<input checked="" type="checkbox"/>	133	Salaries paid to replacement teachers covering teachers who teach students in special education programs on sabbatical leave.
<input checked="" type="checkbox"/>	141	Salaries paid to attendance specialists and social workers who work directly with students in special education and the work that is related directly to students' IEPs.

Allowable	Object/Function Code	Code Description
	142	<p>Guidance counselors must be employees of an LEA or contracted with an LEA. Costs must be IEP-driven or related to the evaluation of a student. Day-to-day costs of services provided to all students are not allowed. If the position is not 100% dedicated to special education, work must be documented with personnel activity reports. Only time devoted to students with disabilities and special education activities is allowable. Salaries paid to guidance personnel who work directly with students in special education programs and the work that is related directly to students' IEPs.</p>
	143	<p>Salaries paid to health personnel who are properly licensed and who are assigned to work with students in special education programs and the work that is related directly to students' IEPs. Health personnel costs must be IEP-driven or related to the evaluation of a student. Day-to-day costs of nursing services provided to all students are not allowed. Only the actual time providing related services required by IEPs or performing evaluations is allowed. If the position is not dedicated 100% to special education, school nurses must document their work with personnel activity reports.</p>
	144	<p>Salaries paid to psychological services providers. Properly licensed personnel providing for the identification and evaluation of students with disabilities and for instructional or treatment services.</p>

Allowable	Object/Function Code	Code Description
<input checked="" type="checkbox"/>	145	Salaries paid to licensed media personnel.
<input checked="" type="checkbox"/>	151	Salaries paid to accounting, purchasing and other business service professional personnel.
<input checked="" type="checkbox"/>	152	Secretarial personnel assigned to work directly with special education programs.
<input checked="" type="checkbox"/>	161	Teachers' aides and paraprofessionals who teach students in special education and are properly trained and supervised by licensed special education personnel.
<input checked="" type="checkbox"/>	162	Unlicensed media personnel.
<input checked="" type="checkbox"/>	171	Salaries paid to student transportation supervisor/director.
<input type="checkbox"/>	172	Salaries paid to bus drivers when related directly to students' IEPs.
<input checked="" type="checkbox"/>	173	Salaries paid to mechanics and other garage employees.
<input type="checkbox"/>	174	Salaries paid to other student transportation employees not identified in any of the other 17x codes when related directly to students' IEPs.
<input type="checkbox"/>	175	Salaries paid to bus aides when related directly to students' IEPs.

Allowable	Object/Function Code	Code Description
<input checked="" type="checkbox"/>	181	Salaries paid to maintenance supervisor/director.
<input type="checkbox"/>	182	Salaries paid to custodial and maintenance personnel.
<input checked="" type="checkbox"/>	184	Salaries paid to technology personnel who work directly with students in special education programs and the work that is related directly to students' IEPs.
<input checked="" type="checkbox"/>	191	Salaries paid to food service personnel.
<input checked="" type="checkbox"/>	195	Salaries paid to athletic coaches.
<input type="checkbox"/>	198	Salaries paid to classified personnel other than those coded to Object 170 or 180.

TABLE 6: ALLOWANCES FOR FEDERAL SPECIAL EDUCATION FUNDS (200-290)

Allowable	Object/Function Code	Code Description
<input checked="" type="checkbox"/>	200 (Header Only – Do Not Use)	Employee Benefits – Amounts paid by the LEA on behalf of employees; these amounts are not included in the gross salary but are over and above. Such payments are fringe benefits. While not paid directly to employees, they are part of the cost of personnel services.
<input checked="" type="checkbox"/>	210	State retirement – Employer's share of the cost of the State retirement plan (LEA 401(k) contributions to URS are coded here).

Allowable	Object/Function Code	Code Description
<input checked="" type="checkbox"/>	220	Social security – Employer’s share of the cost of social security contributions.
<input checked="" type="checkbox"/>	230	Local retirement (for individual special education personnel).
<input checked="" type="checkbox"/>	240	Group insurance (licensed and classified personnel assigned to programs for students with disabilities-prorated, if part-time).
<input checked="" type="checkbox"/>	241	If the LEA wishes to track these separately, group insurance licensed personnel.
<input checked="" type="checkbox"/>	242	If the LEA wishes to track these separately, group insurance classified personnel.
<input checked="" type="checkbox"/>	270	Industrial Insurance/Worker’s Compensation Insurance – (licensed and classified personnel assigned to programs for students with disabilities—prorated, if part-time).
<input checked="" type="checkbox"/>	280	Unemployment insurance (for individual special education personnel).
<input checked="" type="checkbox"/>	290	Other employee benefits (for individual special education personnel). Includes post-employment benefits for special education personnel.

TABLE 7: ALLOWANCES FOR FEDERAL SPECIAL EDUCATION FUNDS (300-350)

Allowable	Object/Function Code	Code Description
<input checked="" type="checkbox"/>	300 (Header Only – Do Not Use)	Purchased Professional and Technical Services – Purchased services which by their nature can be performed only by persons with specialized skills and/or knowledge. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Excluded are services purchased from another LEA (see Objects 590–592).

Allowable	Object/Function Code	Code Description
<input checked="" type="checkbox"/>	310	Official/Administrative Services – Services in support of the various policymaking and managerial activities of the LEA. Includes management consulting activities oriented to general governance or business and financial management of the LEA, school management support activities, and election and tax assessing and collection services.
<input checked="" type="checkbox"/>	320	Professional Educational Services – Services supporting the instructional program and its administration. Includes instructional services, counseling and guidance services, and library and media support.
<input checked="" type="checkbox"/>	330	Employee Training and Development – Services supporting the professional and technical development of school district personnel, including instructional, administrative, and service employees. Includes course registration fees (that are not tuition reimbursement), charges from external vendors to conduct training courses (at either school district facilities or off-site), and other expenditures associated with training or professional development by third-party vendors including conference or workshop registration fees associated with conferences or workshops that do not require an overnight stay (those that do require an overnight stay should be coded to Object 580). All expenditures should be captured in this account regardless of the type or intent of the training course or professional development activity. Training for instructional staff should be used with Function 2213 when directly related to the special education program (usually used with Functions 2570 and 3100).

Allowable	Object/Function Code	Code Description
<input checked="" type="checkbox"/>	340	Other Contracted Professional Services. Professional services other than educational in support of the operation of the LEA. Included are the services of accountants, auditors, architects, engineers, consultants, dentists, medical doctors, teachers, therapists, audiologists, dieticians, editors, negotiations specialists, planners, etc.
<input checked="" type="checkbox"/>	341	Other Contracted Professional Services – Teacher salaries for those working directly with students in special education programs including job coaches
<input checked="" type="checkbox"/>	342	Other Contracted Professional Services – Teacher benefits for those working directly with students in special education programs.
<input checked="" type="checkbox"/>	343	Other Contracted Professional Services – LEA administration salaries (Special Education Director or Coordinator only).
<input checked="" type="checkbox"/>	344	Other Contracted Professional Services – LEA administration benefits (Special Education Director or Coordinator only).
<input type="checkbox"/>	345	Other Contracted Professional Services – Business Services.













Allowable	Object/Function Code	Code Description
	349	Purchased Legal Services – Payments made for contracted legal services. Contracted staff training, in-service, or policy development and review are allowable. Not allowable: Attorney fees for IDEA State complaints, due process hearings, representation at IEP Team meetings, facilitated IEP Team meetings, mediation sessions, or any student-specific consultation.
	350	Technical Services – Contracted services to the LEA which are not regarded as professional but require basic scientific knowledge and/or manual skills. Includes data processing services, system analysts, purchasing and warehousing services, graphic arts etc.

TABLE 8: ALLOWANCES FOR FEDERAL SPECIAL EDUCATION FUNDS (400-490)

Allowable	Object/Function Code	Code Description
	400 (Header Only – Do Not Use)	Purchased Property Services – Amounts paid for services rendered by organizations or personnel not on the payroll of the LEA to operate, repair, maintain, insure, and rent property owned and/or used by the LEA.
	410	Utility Services – Expenditures for utility services other than energy services supplied by public or private organizations. Water and sewage as well as garbage collection/disposal services are included here (telephone services are coded to Object 530).
	411	Water/Sewage related to the operation of special education only building.

Allowable	Object/Function Code	Code Description
	412	Disposal Service related to the operation of special education only building.
	420	Cleaning Services – Services purchased to provide custodial and other building cleaning services other than those provided by LEA personnel.
	430	Repairs and Maintenance Services – Expenditures for repairs and maintenance services not provided directly by LEA personnel and includes both non-technology and technology-related repairs and maintenance for programs for students with disabilities.
	431	Non-Technology Repairs and Maintenance for programs for students with disabilities.
	432	Technology-Related Repairs and Maintenance for programs for students with disabilities.
	433	Custodial Services.
	440	<p>Costs for temporary and long-term renting or leasing of land and buildings, equipment and vehicles, and computers, and related equipment.</p> <p>LEAs may rent space for alternative special education programs under the following limited circumstances: the special education program must be housed off district property, it must serve only students with disabilities, and it must be required as part of the student’s placement. A detailed description is required in the grant budget.</p>


















Allowable	Object/Function Code	Code Description
	441	Rental of land and buildings.
	442	Rental of Equipment and Vehicles – Costs for temporary and long-term rental of equipment and vehicles for programs for students with disabilities.
	443	Rental of Computers and Related Equipment – Costs for temporary and long-term rental of computers and related equipment for programs for students with disabilities.
	450	Construction Services – Costs for constructing, renovating, and remodeling buildings or infrastructure assets by contractors (use only with Function 4000). Capital assets being constructed are coded here whereas capital assets being purchased are coded to Object 7xx.
	490	Other Purchased Property Services – Purchased property services that are not classified above.

TABLE 9: ALLOWANCES FOR FEDERAL SPECIAL EDUCATION FUNDS (500-550)

Allowable	Object/Function Code	Code Description
	500 (Header Only – Do Not Use)	Amounts paid for services rendered by organizations or personnel not on the payroll of the LEA other than Professional and Technical Services (300) or Property Services (400)
	510	Student Transportation Services (to/from school) – when related directly to students’ IEPs.

Allowable	Object/Function Code	Code Description
	511	Student Transportation Services (from another LEA within the State) – when related directly to students’ IEPs.
	512	Student Transportation Services (from another LEA outside of State) – when related directly to students’ IEPs.
	513	Student Transportation Services (commercial)—when related directly to students’ IEPs.
	514	Student Transportation Services (student allowances)—when related directly to students’ IEPs.
	515	Payments in lieu of transportation when related directly to students’ IEPs.
	516	Payments in lieu of dead miles when related directly to students’ IEPs.
	517	Student travel overnight when related directly to students’ IEPs.
	518	Student Day Trips/Field Trips (including admission charges) when related directly to students’ IEPs.




Allowable	Object/Function Code	Code Description
<input checked="" type="checkbox"/>	520	<p>Insurance (Other than employee benefits) – Expenditures for all types of insurance coverage such as property (the loss of or damage to property owned or leased by the LEA from fire, theft, storm, etc.) and liability (loss caused by school board members and their employees due to accident or neglect, or judgments awarded against the LEA or its officers). Premiums for fidelity bonds guaranteeing the LEA against losses resulting from the actions of the treasurer, employees, or other persons of the LEA. Expenditures made in lieu of fidelity bonds. (Payments of judgments awarded against the LEA, not covered by insurance or fidelity bonds, are coded to Object 820. Employee insurance costs provided as benefits such as group medical, dental, workmen's compensation, etc., are coded to Object 2xx. Pupil transportation insurance are coded to Object 510.)</p>
<input checked="" type="checkbox"/>	521	Property Insurance.
<input checked="" type="checkbox"/>	522	Liability Insurance.
<input checked="" type="checkbox"/>	523	Fidelity Bond Premiums.




Allowable	Object/Function Code	Code Description
	530	<p>Communication devices are allowed ONLY for special education activities. If a device is also used for other non-special education activities, documentation is required of the extent to which it is used for special education and the other activities. Costs for personal use are not allowed.</p> <p>Communication (Telephone and Other) – Services provided by persons or businesses to assist in transmitting and receiving messages or information. This category includes telephone and voice communication services; data communication services to establish or maintain computer-based communications, networking, and internet services; video communications services to establish or maintain one- or two-way video communications via satellite, cable, or other devices; and postal communications services to establish or maintain postage machine rentals, postage, express delivery services, and couriers. Includes license fees and fees for services such as subscriptions to research materials over the internet. (Expenditures for software are coded to Object 650 [if not capitalized] or Object 736 [if eligible for capitalization.]).</p>
	540	<p>Advertising – Expenditures for printed announcements in professional periodicals and newspapers or announcements broadcast by radio and television networks. These expenditures include advertising for such purposes as personnel recruitment.</p>

Allowable	Object/Function Code	Code Description
<input checked="" type="checkbox"/>	550	Printing and Binding – Expenditures for job printing and binding usually according to specifications of the LEA. Includes the designing and printing of forms and posters as well as printing and binding of LEA publications. (Preprinted standard forms are coded to Object 610.)

TABLE 10: ALLOWANCES FOR FEDERAL SPECIAL EDUCATION FUNDS (560-580)






Allowable	Object/Function Code	Code Description
<input checked="" type="checkbox"/>	560 (Header Only – Do Not Use)	Tuition – Expenditures to reimburse other educational agencies for services rendered to students residing in the legal boundaries described for the paying LEA.
<input type="checkbox"/>	561	Tuition – To other LEAs within the State. Tuition for a preschool program is allowed if charged for a placement made by an LEA to provide a student with a FAPE. Only the cost of the time necessary to provide FAPE is allowed, including time when special education services are provided by LEA staff in the preschool setting. If the parent enrolls the student in the non-LEA preschool program for additional time, the parent is responsible for the tuition, and the cost of the additional time is not allowed.









Allowable	Object/Function Code	Code Description
	562	<p>Tuition – To other LEAs outside the State. Tuition for a preschool program is allowed if charged for a placement made by an LEA to provide a student with a FAPE. Only the cost of the time necessary to provide FAPE is allowed, including time when special education services are provided by LEA staff in the preschool setting. If the parent enrolls the student in the non-LEA preschool program for additional time, the parent is responsible for the tuition, and the cost of the additional time is not allowed.</p>
	563	<p>Tuition – To private schools. Tuition for a preschool program is allowed if charged for a placement made by an LEA to provide a student with a FAPE. Only the cost of the time necessary to provide FAPE is allowed, including time when special education services are provided by LEA staff in the preschool setting. If the parent enrolls the student in the non-LEA preschool program for additional time, the parent is responsible for the tuition, and the cost of the additional time is not allowed.</p>
	564	<p>Tuition – To charter schools within the State. Tuition for a preschool program is allowed if charged for a placement made by an LEA to provide a student with a FAPE. Only the cost of the time necessary to provide FAPE is allowed, including time when special education services are provided by LEA staff in the preschool setting. If the parent enrolls the student in the non-LEA preschool program for additional time, the parent is responsible for the tuition, and the cost of the additional time is not allowed.</p>





Allowable	Object/Function Code	Code Description
	565	<p>Tuition – To postsecondary schools. Tuition for a preschool program is allowed if charged for a placement made by an LEA to provide a student with a FAPE Only the cost of the time necessary to provide FAPE is allowed, including time when special education services are provided by LEA staff in the preschool setting. If the parent enrolls the student in the non-LEA preschool program for additional time, the parent is responsible for the tuition, and the cost of the additional time is not allowed.</p>
	568	<p>Student tuition to other LEAs or voucher programs Tuition for a preschool program is allowed if charged for a placement made by an LEA to provide a student with a FAPE. Only the cost of the time necessary to provide FAPE is allowed, including time when special education services are provided by LEA staff in the preschool setting. If the parent enrolls the student in the non-LEA preschool program for additional time, the parent is responsible for the tuition, and the cost of the additional time is not allowed.</p>
	569	<p>Tuition – Other. Tuition for a preschool program is allowed if charged for a placement made by an LEA to provide a student with a FAPE. Only the cost of the time necessary to provide FAPE is allowed, including time when special education services are provided by LEA staff in the preschool setting. If the parent enrolls the student in the non-LEA preschool program for additional time, the parent is responsible for the tuition, and the cost of the additional time is not allowed.</p>



Allowable	Object/Function Code	Code Description
<input checked="" type="checkbox"/>	570	<p>Food Service Management – Expenditures for the operation of a local food services facility other than by employees of the LEA. Includes contracted services, such as food preparation, associated with the food service operation. (Use only with Function 3100.)</p>
<input checked="" type="checkbox"/>	580	<p>Approved Travel for Personnel (in conjunction with their assignments to special education programs/services) – Expenditures for transportation, meals, hotel, conference registration, and other expenses associated with overnight staff travel for the LEA. Includes payments for per-diem in lieu of reimbursements for staff travel costs.</p> <p>Registration Fees for Conferences and Workshops</p> <p>If attendance at the conference or workshop requires an overnight stay, the registration fee should be considered as part of the travel cost and coded to Object 580. The “overnight stay” criteria should be applied to all components of the travel cost including airfare, lodging, meals, ground transportation, etc.</p> <p>If attendance at the conference or workshop does not require an overnight stay, the registration fee should be considered professional development and coded to Object 330.</p>

TABLE 11: ALLOWANCES FOR FEDERAL SPECIAL EDUCATION FUNDS (590-689)

Allowable	Object/Function Code	Code Description
	590 (Header Only – Do Not Use)	Inter-educational, Interagency Purchased Services – Purchased services other than those described above. Payments to another LEA outside the State for services rendered, other than tuition and transportation fees, are coded here. Examples of such services are data processing, purchasing, nursing and guidance. Where a question arises as to whether to code such payments to the 300 series Objects or to Object 592, 592 should be used in order that all inter-LEA payments can be eliminated when consolidating reports from multiple LEAs at State and Federal levels.
	591	Services purchased from another LEA within the State.
	592	Services purchased from another LEA outside the State.
	610	General Supplies – Expenditures for all special education program supplies (other than those listed below) for the operation of an LEA, including freight. A more thorough classification of general supplies is achieved by identifying the object with the function. (Use with all Functions except 5000.)
	615	Student Uniforms, clothing – Expenditures related to special shoes or items of clothing a school requires a student to wear related to a curricular, cocurricular or extra-curricular activity. General school uniforms are coded to Object 610.

Allowable	Object/Function Code	Code Description
	621	Natural Gas related to the operation of special education only building.
	622	Electricity related to the operation of special education only building.
	623	Bottled Gas related to the operation of special education only building.
	624	Fuel Oil related to the operation of special education only building.
	625	Coal related to the operation of special education only building.
	626	Motor Fuel (Gasoline and Diesel) – for vehicles used for programs for students with disabilities.
	629	Other.
	630	Expenditures for food to operate the school food service program. Food used in instructional programs is coded to Object 610.

Allowable	Object/Function Code	Code Description
	<p>640</p>	<p>Expenditures for books, textbooks, and periodicals, whether in physical or electronic form, prescribed and available for general use by students, including any reference books. Includes workbooks or other organized systems or learning packages which constitute the instructional vehicle for a given course, subject, or grade level or a significant portion of a given course, subject, or grade level. This category also includes the cost of textbook and library book binding or repairs, as well as textbooks which are purchased to be resold or rented. Includes expenditures for purchases of library books, whether in physical or electronic form, which are those books provided for enrichment, extension, or study in depth. The materials may be general or specialized in nature. These are books purchased for general use and not primarily for use in certain classes, grades, or other particular student groups. They include reference sets and dictionaries.</p>
	<p>641</p>	<p>Textbooks for special education programs/services.</p>
	<p>642</p>	<p>eTextbooks for special education programs/services.</p>
	<p>644</p>	<p>Library books for special education programs/services.</p>

Allowable	Object/Function Code	Code Description
	650	<p>If an LEA has decided to equip classrooms in a school and charges the IDEA grant a prorated amount based upon the number of students with disabilities in the school, acquisition of computers is NOT an excess cost, and therefore NOT allowed. The equipment is an excess cost when related to the unique needs of a particular student with a disability. It may be provided in a regular education class or other education-related setting, even if one or more students who are nondisabled benefit. When the equipment is no longer needed to meet the unique needs of a student with a disability, it must be managed or disposed of in accordance with 34 CFR § 80.32.</p> <p>Technology-related supplies include supplies that are typically used in conjunction with technology-related hardware or software, security equipment, where per unit costs are less than \$5,000. Some examples are CDs, flash or jump drives, parallel cables, and monitor stands. E-readers, including Kindles, and iPads, that fall below capitalization thresholds should be reported here as well. Software costs below the capitalization threshold should be reported here. Licenses and fees for services such as subscriptions to research materials over the Internet should be reported under 530 Communications.</p>
	670	<p>Software – used directly with special education programs/services and is related directly to students’ IEPs.</p>














Allowable	Object/Function Code	Code Description
	680	Maintenance Supplies and Materials – Expenditures for lubricants for school buses and other equipment, tires and tubes for school buses and other equipment, repair parts for school buses, other vehicles, and garage equipment for vehicles used only for/by the special education program.
	681	Lubricants for vehicles used only for/by the special education program.
	682	Tires and tubes for vehicles used only for/by the special education program.
	683	Repair parts for buses and other vehicles used only for/by the special education program.
	684	Repair parts for garage equipment.
	689	Miscellaneous for vehicles used only for/by the special education program.

TABLE 12: ALLOWANCES FOR FEDERAL SPECIAL EDUCATION FUNDS (700-795)

Allowable	Object/Function Code	Code Description
	700 (Header Only – Do Not Use)	Property – Expenditures for acquiring capital assets, including land, existing buildings, existing infrastructure assets, and equipment. Typically, these are assets that individually exceed the capitalization threshold established by the LEA.

Allowable	Object/Function Code	Code Description
	<p>710</p>	<p>Land and Site Improvements – Expenditures for the purchase of land and the improvements thereon. Includes purchases of air rights, mineral rights and the like are included here, as well as special assessments against the LEA for capital improvements such as streets, curbs, and drains. (Expenditures for improving sites and adjacent ways after acquisition by the LEA are generally coded to Object 450 or 340 as appropriate.)</p>
	<p>720</p>	<p>Buildings – Expenditures for acquiring existing buildings, major permanent structural alterations, renovations, fire protection systems, and other service systems. Includes are expenditures for installment or lease payments (except interest) which have a terminal date and result in the acquisition of buildings, except payments to public school-housing authorities or similar agencies. Excludes expenditures for the contracted construction of buildings, contracted major permanent structural alterations, and for the initial or additional installation of heating and ventilating systems, electrical systems, plumbing systems, fire protection systems, and other service systems in existing buildings which are coded to Object 450. Also excludes buildings built and alterations performed by the LEA staff which are coded as Salary and Benefits (100 and 200), Supplies (610), or Equipment (730), etc.</p>

Allowable	Object/Function Code	Code Description
	730	<p>LEAs' computer networking costs are provided LEA-wide and are not excess costs of special education.</p> <p>Equipment for the special education programs and for special education services. Includes items that individually exceed the capitalization threshold established by the LEA. Examples: machinery such as lathes or drill presses or printing presses, etc.; school buses; non-bus vehicles; furniture; technology-related equipment and technology infrastructure such as network equipment, servers, and software used for educational or administrative purposes; etc.</p>
	731	Machinery.
	732	<p>School Buses. Vehicles purchased with IDEA funds may be used ONLY to transport students with disabilities who require special assistance in transportation (special transportation or additional transportation), including students with disabilities attending regular classes. Buses or other vehicles purchased and used in part for students with disabilities may be purchased with a prorated portion of IDEA funds. A detailed description is required in the grant budget.</p> <p>Costs must be necessary and reasonable. LEAs must have prior approval from the USBE to use IDEA funds to purchase a vehicle.</p>
	733	Furniture and fixtures for special education programs/services.

Allowable	Object/Function Code	Code Description
<input checked="" type="checkbox"/>	734	Technology related hardware for special education programs/services.
<input checked="" type="checkbox"/>	735	Non-bus vehicles.
<input checked="" type="checkbox"/>	736	Technology software for special education programs/services.
<input checked="" type="checkbox"/>	739	Other equipment for special education programs/services.
<input checked="" type="checkbox"/>	740	Infrastructure – Expenditures for purchased infrastructure assets by the LEA. Includes water/sewer systems, roads, bridges, and other assets that have significantly longer useful lives than other capital assets.
<input checked="" type="checkbox"/>	750	Other Intangible Assets – Expenditures for intangible assets not coded in Object 734 or 736.
<input checked="" type="checkbox"/>	790	Depreciation and Amortization – The portion of the cost of an asset which is charged as an expense during a particular period. In accounting for depreciation/amortization, the cost of an asset, less any salvage value, is apportioned over the estimated service life of such an asset, and each period is charged with a portion of such cost. Through this process, the cost of the asset is ultimately charged off as an expense. (Only use in Enterprise Funds and Non-Profit organizations.)

Allowable	Object/Function Code	Code Description
<input checked="" type="checkbox"/>	795	Lease depreciation and amortization.

TABLE 13: ALLOWANCES FOR FEDERAL SPECIAL EDUCATION FUNDS (800-890)

Allowable	Object/Function Code	Code Description
<input checked="" type="checkbox"/>	800 (Header Only – Do Not Use)	Debt Service and Miscellaneous – Amounts paid to service debt as well as for goods and services not otherwise classified above.
<input checked="" type="checkbox"/>	810	Dues and Fees – Expenditures or assessments for membership in professional or other organizations or associations, or payments to a paying agent for services rendered for special education programs/services.
<input checked="" type="checkbox"/>	820	Judgments Against the LEA – Expenditures from current funds for all judgments (except as indicated below) against the LEA that are not covered by liability insurance but are of a type that might have been covered by insurance. Only amounts paid as the result of court decisions are recorded here. Judgments against the LEA resulting from failure to pay bills or debt service are coded under the appropriate expenditure accounts as though the bills or debt service had been paid when due. (Use only with Function 2310.)
<input checked="" type="checkbox"/>	830	Interest on Debt – Expenditures for interest on bonds or notes. (Use only with Function 5000.) Expenditures for interest on short-term debt or tax anticipation notes. (Use only with Function 2510.)

Allowable	Object/Function Code	Code Description
<input checked="" type="checkbox"/>	831	Interest on leases.
<input checked="" type="checkbox"/>	833	Bond issuance costs other than on refundings. The amortization of bond discounts which are the portion of the sale of bonds below their par value that represents an adjustment of the interest rate. (Use only with Function 5000.) (Amortization of bond premiums is coded to a revenue code.)
<input checked="" type="checkbox"/>	840	Outlays from current funds to retire bonds, and long-term loans. (Use only with Function 5000.)
<input checked="" type="checkbox"/>	841	Outlays for leases.
<input checked="" type="checkbox"/>	845	Bond issuance costs on refundings. (Use only with Function 5000.)
<input checked="" type="checkbox"/>	850	This account is provided for the budgeting of appropriations. Expenditures to be paid from the contingency should be coded to the appropriate function and object classification.
<input checked="" type="checkbox"/>	860	Indirect Costs (Non-restricted) – Indirect costs chargeable to grants which are subject to regulations or policies but costs include certain additional elements such as space, custodial and utility costs in the calculation of the rate.

Allowable	Object/Function Code	Code Description
<input checked="" type="checkbox"/>	870	Indirect Costs (Restricted) – The LEA’s restricted indirect cost rate is calculated by the USBE. Individual cost may not be charged both directly to the grant and to the indirect cost pool. Indirect costs chargeable to grants which are subject to regulations or policies limiting the amount of allowable indirect costs.
<input checked="" type="checkbox"/>	890	Amounts paid for goods or services not properly classified in one of the Objects included above.

TABLE 14: ALLOWANCES FOR FEDERAL SPECIAL EDUCATION FUNDS (1000-2190)

Allowable	Object/Function Code	Code Description
<input checked="" type="checkbox"/>	1000	Instruction – Activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving co-curricular activities. It may also be provided through some other medium such as television, radio, telephone, and correspondence. Includes the activities of aides or assistants of any type (e.g., clerk, graders, teaching machines, etc.) which assist in the instructional process.
<input checked="" type="checkbox"/>	2100	Support Services (Students) – Those activities that are designed to assess and improve the well-being of students and to supplement the teaching process.

Allowable	Object/Function Code	Code Description
<input checked="" type="checkbox"/>	2110	Attendance and Social Workers—Those activities that are designed to assess and improve student attendance at school that attempt to prevent or solve student problems involving the home, the school, and the community and the work that is related directly to students’ IEPs.
<input checked="" type="checkbox"/>	2120	Guidance Services—Those activities of counseling students and parents, providing consultation with other staff members on learning problems, assisting students in personal and social development, assessing the abilities of students, assisting students as they make their own educational and career plans and choices, providing referral assistance, and working with other staff members in planning and conducting guidance programs for students and the work that is related directly to students’ IEPs.
<input checked="" type="checkbox"/>	2130	Health Services – Physical and mental health services that are not direct instruction such as activities that provide students with appropriate medical, dental, and nurse services and the work that is related directly to students’ IEPs. Costs for claiming Medicaid funds, including third-party administrators. The costs for administering the Medicaid school-based services (SBS) program, including fixed fees charged by third-party administrators, are eligible costs under the SBS program, either as direct costs or through the non-restricted indirect cost rate. Costs for administering the Medicaid SBS program may not be charged to the IDEA grant, because they are not necessary for the performance of the IDEA grant.

Allowable	Object/Function Code	Code Description
<input checked="" type="checkbox"/>	2140	Psychological Services– Activities concerned with administering psychological tests and interpreting the results; gathering and interpreting information about student behavior; and working with other staff members in planning school programs to meet the special needs of students and related directly to students’ IEPs.
<input checked="" type="checkbox"/>	2150	Speech Pathology and Audiology Services – Activities that identify, assess, and treat students with speech, hearing, and language impairments.
<input checked="" type="checkbox"/>	2160	Occupational Therapy Related Services— Activities that assess, diagnose, or treat students for all conditions requiring the services of an occupational therapist.
<input checked="" type="checkbox"/>	2170	Physical Therapy Related Services— Activities that assess, diagnose, or treat students for all conditions requiring the services of a physical therapist.
<input checked="" type="checkbox"/>	2180	Visually Impaired/Vision Services— Activities that assess diagnose or treat students for all conditions relating to visual impairment.
<input checked="" type="checkbox"/>	2190	Other Support Services (Students).

TABLE 15: ALLOWANCES FOR FEDERAL SPECIAL EDUCATION FUNDS (2200-2400)

Allowable	Object/Function Code	Code Description
<input checked="" type="checkbox"/>	2200	Support Services (Instructional Staff Assistance)—Activities associated with assisting the instructional staff with the content and process of providing learning experiences for students with disabilities and when uniquely related to the special education program.
<input checked="" type="checkbox"/>	2210	Improvement of Instruction Services— Those activities that are designed primarily for assisting instructional staff in planning, developing, and evaluating the process of planning, developing, and evaluating the process of providing learning experiences for students that include curriculum development, techniques of instruction, child development and understanding, staff training, etc., when uniquely related to the special education program.
<input checked="" type="checkbox"/>	2212	Instruction and Curriculum Development Services—Activities designed to aid teachers in developing the curriculum, preparing and utilizing special curriculum materials, and understanding and appreciating the various techniques which stimulate and motivate students when uniquely related to the special education program.
<input checked="" type="checkbox"/>	2213	Instruction Staff Training Services— Activities designed to contribute to the professional or occupational growth and competence of members of the instructional staff during the time of their service to the LEA or school that include workshops, demonstrations, school visits, courses for college credit, sabbatical leaves, and travel leaves when uniquely related to the special education program.

Allowable	Object/Function Code	Code Description
<input checked="" type="checkbox"/>	2219	Other Improvement of Instruction Services (when uniquely related to the special education program).
<input checked="" type="checkbox"/>	2220	Library/Media Services—Activities concerned with directing, managing, and supervising educational media services (e.g., supervisory personnel) as well as such activities as selecting, acquiring, preparing, cataloging, and circulating books and other printed materials; planning for the use of the library by students, teachers, and other members of the instructional staff; and guiding individuals in their use of library books, reference guides and materials, catalog materials, special collections, and other materials, whether maintained separately or as part of an instructional materials center and when uniquely related to the special education program
<input checked="" type="checkbox"/>	2230	Instruction Related Technology—Technology activities and services for the purpose of supporting instruction which include expenditures for internal technology support as well as support provided by external vendors using operating funds, costs associated with the administration and supervision of technology personnel, systems planning and analysis, systems application development, systems operations, network support services, hardware maintenance and support services, and other technology-related costs that relate to the support of instructional activities when uniquely related to the special education program.




Allowable	Object/Function Code	Code Description
<input checked="" type="checkbox"/>	2240	Academic Student Assessment—Services rendered for the academic assessment of students that are not initiated by the teacher, but by the LEA or USBE when uniquely related to the special education program.
<input checked="" type="checkbox"/>	2290	Other Support Services (Instructional Staff)—Services uniquely provided to the special education program.
<input type="checkbox"/>	2300	<p>Support Services (General LEA Administration)—Activities concerned with establishing and administering policy in connection with operating the LEA that include:</p> <p>Board of Education Services—Activities of the elected body that have been created according to State law and vested with responsibilities for educational activities in a given administrative unit.</p> <p>Executive Administration—Activities associated with the overall general administration of or executive responsibility for the entire LEA (Office of the Superintendent, Community Relations, State and Federal Relations, and Other Executive Administration).</p>





Allowable	Object/Function Code	Code Description
<input checked="" type="checkbox"/>	2400	Support Services (School Administration)—Activities concerned with overall administrative responsibility for a single school that include: Office of the Principal – Activities concerned with directing and managing the operation of a particular school or schools. Included are the activities performed by the principal, assistant principals, and other assistants in general supervision of all operations of the school; evaluation of the staff members of the school; assignment of duties to staff members; supervision and maintenance of the school records; and coordination of school instructional activities with instructional activities of the LEA. Includes clerical staff for those activities.






TABLE 16: ALLOWANCES FOR FEDERAL SPECIAL EDUCATION FUNDS (2500-2790)

Allowable	Object/Function Code	Code Description
<input checked="" type="checkbox"/>	2500	Support Services (Central Services) – Activities that support other administrative and instructional functions.
<input checked="" type="checkbox"/>	2510	Fiscal Services – Activities concerned with the fiscal operations of the LEA. This function includes budgeting, receiving and disbursing, financial and property accounting, payroll, inventory control, internal auditing, and funds managing.
<input checked="" type="checkbox"/>	2520	Purchasing, Warehousing, and Distributing Services – Activities concerned with purchasing, receiving, storing, and distributing supplies and materials used in schools or school system operations.

Allowable	Object/Function Code	Code Description
<input checked="" type="checkbox"/>	2530	Printing, Publishing, and Duplicating Services – The activities of printing and publishing administrative publications such as annual reports, school directories, and manuals. Also includes centralized services for duplicating school materials and instruments such as school bulletins, newsletters, and notices.
<input checked="" type="checkbox"/>	2540	Planning, Research, Development, and Evaluation Services—Activities associated with conducting and managing system-wide programs of planning, research, development, and evaluation for a school system.
<input checked="" type="checkbox"/>	2560	Public Information Systems—Activities concerned with writing, editing, and other preparation necessary to disseminate educational and administrative information to students, staff, managers, and the general public.
<input checked="" type="checkbox"/>	2570	Personnel Services – Activities concerned with maintaining efficient personnel for the school system including supervision of personnel services, recruitment and placement, personnel information, noninstructional personnel training, health services for LEA employees, and other personnel services.
<input checked="" type="checkbox"/>	2580	Administrative Technology Services – Activities concerned with supporting the LEA's information technology systems, including supporting administrative networks, maintaining administrative information systems, and processing data for administrative and managerial purposes.
<input checked="" type="checkbox"/>	2590	Other Support Services.

Allowable	Object/Function Code	Code Description
	2600	<p>Operation and Maintenance of Plant Services – Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in an effective working condition and state of repair. Includes activities that maintain safety in buildings, on the grounds, and in the vicinity of schools are included. Only allowable when uniquely related to the operation of to stand alone special education programs, postsecondary transition programs and special education preschools.</p>
	2610	<p>Operation of Buildings – Activities concerned with keeping the physical plant clean and ready for daily use Includes operating the heating, lighting, and ventilating systems, and repair and replacement of facilities and equipment, as well as the costs of building rental and property insurance. Only allowable when uniquely related to the operation of to stand alone special education programs, postsecondary transition programs and special education preschools.</p>
	2620	<p>Maintenance of Buildings – Activities associated with keeping buildings at an acceptable level of efficiency through repairs and preventative maintenance. Only allowable when uniquely related to the operation of to stand alone special education programs, postsecondary transition programs and special education preschools.</p>

Allowable	Object/Function Code	Code Description
	2630	Care and Upkeep of Grounds Services – Activities of maintaining the land and its improvements other than buildings. Includes snow removal, landscaping, grounds maintenance, etc. Only allowable when uniquely related to the operation of to stand alone special education programs, postsecondary transition programs and special education preschools.
	2640	Care and Upkeep of Equipment Services – Activities concerned with maintaining, in good condition, equipment owned or used by the LEA. Includes activities such as servicing and repairing furniture, machines, and movable equipment, etc. Only allowable when uniquely related to the operation of to stand alone special education programs, postsecondary transition programs and special education preschools.
	2650	Vehicle Servicing and Maintenance Services – Activities concerned with maintaining general-purpose vehicles such as trucks, tractors, graders, and staff vehicles in good condition. Includes activities such as repairing vehicles, replacing vehicle parts, cleaning, painting, greasing, fueling, and inspecting vehicles for safety (i.e., preventive maintenance). Only allowable when uniquely related to the operation of to stand alone special education programs, postsecondary transition programs and special education preschools.
	2660	Security Services – Activities concerned with maintaining a secure environment for students and staff, whether they are in transit to or from school, on a campus or administrative facility, or participating in school-sponsored events.

Allowable	Object/Function Code	Code Description
	2670	Safety – Activities concerned with maintaining a safe environment for students and staff, whether they are in transit to or from school, on a campus or administrative facility, or participating in school-sponsored events. Includes fire alarms, crossing guards, as well as other costs incurred to ensure the basic safety of students and staff.
	2680	Other Operation and Maintenance of Plant Services.
	2700	Student Transportation Services— Activities concerned with the conveyance of students to and from school, as provided by State law. Includes trips between home and school and trips to school activities.
	2710	Vehicle Operation Services—Activities concerned with operating vehicles for pupil transportation from the time the vehicles leave the point of storage until they return to that point. Includes driving buses or other pupil transportation vehicles.
	2720	Monitoring Services – Activities concerned with supervising students in the process of being transported between home and school and while being transported for school activities. Includes supervision while in transit and while being loaded and unloaded and directing traffic at the loading and unloading stations.



















Allowable	Object/Function Code	Code Description
	2730	Vehicle Servicing and Maintenance Services—Activities concerned with maintaining pupil transportation vehicles in good condition, including repairing vehicles; replacing vehicle parts; and cleaning, painting, greasing, fueling, and inspecting vehicles for safety. Replacing a vehicle chassis or body individually is considered equipment and is charged to property.
	2790	Other Student Transportation Services (Transportation Services from Special Activities).

TABLE 17: ALLOWANCES FOR FEDERAL SPECIAL EDUCATION FUNDS (3000-5900)

Allowable	Object/Function Code	Code Description
	3000	Operation of Non-Instructional Services – Activities concerned with providing non-instructional services to students, staff or the community.
	3300	Community Services – Activities concerned with providing community services to students, staff or other community participants which include community recreation programs, the operation of a community swimming pool, civic services, the operation of a public library, a childcare center, welfare activities services, LEA Foundations, and services provided to school-age children not related to public education.
	4000	Facilities Acquisition and Construction Services.

Allowable	Object/Function Code	Code Description
	4100	Land Acquisition Services Activities – Pertaining to the initial acquiring and improving land.
	4200	Land Improvement Services – Activities concerned with making permanent improvements to land, such as grading, fill, and environmental remediation.
	4300	Architecture and Engineering Services – The activities of architects and engineers related to site acquisition and improvement and to improvements to buildings. Codes are used with this function only for those preliminary activities that may or may not result in additions to the LEA's property. Otherwise, these services are used with Functions 4100, 4200, 4500, or 4600 as appropriate.
	4400	Educational Specification Development Services – Activities concerned with preparing and interpreting descriptions of specific space requirements for the various learning experiences of students to be accommodated in a building. These specifications are interpreted to the architects and engineers in the early stages of blueprint development.
	4500	Building Acquisition and Construction Services—Activities concerned with building acquisition through purchase or construction.
	4600	Site Improvement – Activities concerned with making nonpermanent improvements or enhancements to building sites. Includes fencing, walkways, tunnels, and temporary landscaping.

Allowable	Object/Function Code	Code Description
	4700	Building Improvement – Activities concerned with building additions and with installing or extending service systems and other built-in equipment.
	4900	Other Facilities Acquisition and Construction Services – Facilities acquisition and construction activities that cannot be classified above.
	5000	Debt Service – Activities related to servicing the long-term debt of the LEA, including payments of both principal and interest. This function should be used to account for bond interest payments, retirement of bonded debt (including current and advance refunds), capital lease payments, and other long-term notes. Interest on short-term notes or loans (repayable within one year of receiving the obligation) is used with Function 2510.
	5100	Bonds.
	5200	Tax Anticipation Notes.
	5300	Lease-Purchase Agreements.
	5900	Other Debt Service.

ALLOWABLE COSTS FOR STATE SPECIAL EDUCATION FUNDS

Symbol Key for Tables of Allowances for State Special Education Funds:

Always allowed.

May be allowed, but special requirements or additional information required. Must align with students' IEPs. LEA must ask USBE special education staff for approval before expending State special education funds. Supporting documentation must be readily available for review upon request.

Never allowed

TABLE 18: ALLOWABLE COSTS FOR STATE SPECIAL EDUCATION FUNDS (100-290)

Allowable	Object/Function Code	Code Description
<input type="checkbox"/>	100 (Header Only— Do Not Use)	Salaries—Amounts paid to employees of the LEA who are in positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions. This includes gross salary for personnel services rendered <i>while on the payroll of the LEA</i> .
<input type="checkbox"/>	111	Compensation paid to school board members.
<input type="checkbox"/>	112	Salaries paid to the Superintendent.
<input type="checkbox"/>	113	Salaries paid to associate, deputy, or assistant superintendent(s).
<input type="checkbox"/>	114	Salaries paid to the Business Administrator.
<input checked="" type="checkbox"/>	115	Properly licensed special education personnel in direct supervision or coordination of special education programs (salaries paid to administrative supervisors and directors not in direct supervision or coordination of special education programs is not allowed).
<input type="checkbox"/>	121	Salaries paid to principals and assistant principals.
<input checked="" type="checkbox"/>	131	Salaries paid to licensed teachers, including those with associate status who teach students in special education.

Allowable	Object/Function Code	Code Description
<input checked="" type="checkbox"/>	132	Salaries paid to substitute teachers who teach students in special education.
<input checked="" type="checkbox"/>	133	Salaries paid to replacement teachers covering teachers who teach students in special education programs on sabbatical leave.
<input checked="" type="checkbox"/>	141	Salaries paid to attendance specialists and social workers who work directly with students in special education and the work that is related directly to students' IEPs.
<input checked="" type="checkbox"/>	142	Salaries paid to guidance personnel who work directly with students in special education programs and the work that is related directly to students' IEPs.
<input checked="" type="checkbox"/>	143	Salaries paid to health personnel who are properly licensed and who are assigned to work with students in special education programs and the work that is related directly to students' IEPs.
<input checked="" type="checkbox"/>	144	Salaries paid to psychological services providers. Properly licensed personnel providing for the identification and evaluation of students with disabilities and for instructional or treatment services.
<input checked="" type="checkbox"/>	145	Salaries paid to licensed media personnel.
<input checked="" type="checkbox"/>	151	Salaries paid to accounting, purchasing and other business service professional personnel.
<input checked="" type="checkbox"/>	152	Secretarial personnel assigned to work directly with special education programs.
<input checked="" type="checkbox"/>	161	Teachers' aides and paraprofessionals who teach students in special education and are properly trained and supervised by licensed special education personnel.
<input checked="" type="checkbox"/>	162	Unlicensed media personnel.

Allowable	Object/Function Code	Code Description
<input checked="" type="checkbox"/>	171	Salaries paid to student transportation supervisor/director.
<input type="checkbox"/>	172	Salaries paid to bus drivers when related directly to students' IEPs.
<input checked="" type="checkbox"/>	173	Salaries paid to mechanics and other garage employees.
<input type="checkbox"/>	174	Salaries paid to other student transportation employees not identified in any of the other 17x codes when related directly to students' IEPs.
<input type="checkbox"/>	175	Salaries paid to bus aides when related directly to students' IEPs.
<input checked="" type="checkbox"/>	181	Salaries paid to maintenance supervisor/director.
<input type="checkbox"/>	182	Salaries paid to custodial and maintenance personnel.
<input checked="" type="checkbox"/>	184	Salaries paid to technology personnel who work directly with students in special education programs and the work that is related directly to students' IEPs.
<input checked="" type="checkbox"/>	191	Salaries paid to food service personnel.
<input checked="" type="checkbox"/>	195	Salaries paid to athletic coaches.
<input type="checkbox"/>	198	Salaries paid to classified personnel other than those coded to Object 170 or 180.
<input checked="" type="checkbox"/>	200 (Header Only— Do Not Use)	Employee Benefits—Amounts paid by the LEA on behalf of employees; these amounts are not included in the gross salary but are over and above. Such payments are fringe benefits. While not paid directly to employees, they are part of the cost of personnel services.

Allowable	Object/Function Code	Code Description
<input checked="" type="checkbox"/>	210	State retirement—Employer’s share of the cost of the State retirement plan (LEA 401(k) contributions to URS are coded here).
<input checked="" type="checkbox"/>	220	Social security—Employer’s share of the cost of social security contributions.
<input checked="" type="checkbox"/>	230	Local retirement (for individual special education personnel).
<input checked="" type="checkbox"/>	240	Group insurance (licensed and classified personnel assigned to programs for students with disabilities—prorated, if part-time).
<input checked="" type="checkbox"/>	241	If the LEA wishes to track these separately, group insurance licensed personnel.
<input checked="" type="checkbox"/>	242	If the LEA wishes to track these separately, group insurance classified personnel.
<input checked="" type="checkbox"/>	270	Industrial Insurance/Worker’s Compensation Insurance (licensed and classified personnel assigned to programs for students with disabilities—prorated, if part-time).
<input checked="" type="checkbox"/>	280	Unemployment insurance (for individual special education personnel).
<input checked="" type="checkbox"/>	290	Other employee benefits (for individual special education personnel).

TABLE 19: ALLOWANCES FOR STATE SPECIAL EDUCATION FUNDS (300-490)











Allowable	Object/Function Code	Code Description
<input checked="" type="checkbox"/>	300 (Header Only— Do Not Use)	Purchased Professional and Technical Services— Purchased services which by their nature can be performed only by persons with specialized skills and/or knowledge. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Excluded are services purchased from another LEA (see Objects 590–592).
<input checked="" type="checkbox"/>	310	Official/Administrative Services—Services in support of the various policymaking and managerial activities of the LEA. Includes management consulting activities oriented to general governance or business and financial management of the LEA, school management support activities, and election and tax assessing and collection services.
<input checked="" type="checkbox"/>	320	Professional Educational Services—Services supporting the instructional program and its administration. Includes instructional services, counseling and guidance services, and library and media support.

Allowable	Object/Function Code	Code Description
<input checked="" type="checkbox"/>	330	Employee Training and Development—Services supporting the professional and technical development of school district personnel, including instructional, administrative, and service employees. Includes course registration fees (that are not tuition reimbursement), charges from external vendors to conduct training courses (at either school district facilities or off-site), and other expenditures associated with training or professional development by third-party vendors including conference or workshop registration fees associated with conferences or workshops that do not require an overnight stay (those that do require an overnight stay should be coded to Object 580). All expenditures should be captured in this account regardless of the type or intent of the training course or professional development activity. Training for instructional staff should be used with Function 2213 when directly related to the special education program (usually used with Functions 2570 and 3100).
<input checked="" type="checkbox"/>	340	Other Contracted Professional Services. Professional services other than educational in support of the operation of the LEA. Included are the services of accountants, auditors, architects, engineers, consultants, dentists, medical doctors, teachers, therapists, audiologists, dieticians, editors, negotiations specialists, planners, etc.
<input checked="" type="checkbox"/>	341	Other Contracted Professional Services—Teacher salaries for those working directly with students in special education programs.
<input checked="" type="checkbox"/>	342	Other Contracted Professional Services—Teacher benefits for those working directly with students in special education programs.
<input checked="" type="checkbox"/>	343	Other Contracted Professional Services—LEA administration salaries (Special Education Director or Coordinator only).





Allowable	Object/Function Code	Code Description
<input checked="" type="checkbox"/>	344	Other Contracted Professional Services—LEA administration benefits (Special Education Director or Coordinator only).
<input checked="" type="checkbox"/>	345	Other Contracted Professional Services—Business Services.
<input checked="" type="checkbox"/>	349	Purchased Legal Services—Payments made for contracted legal services.
<input checked="" type="checkbox"/>	350	Technical Services—Contracted services to the LEA which are not regarded as professional but require basic scientific knowledge and/or manual skills. Includes data processing services, system analysts, purchasing and warehousing services, graphic arts etc.
<input checked="" type="checkbox"/>	400 (Header Only— Do Not Use)	Purchased Property Services—Amounts paid for services rendered by organizations or personnel not on the payroll of the LEA to operate, repair, maintain, insure, and rent property owned and/or used by the LEA.
<input type="checkbox"/>	410	Utility Services—Expenditures for utility services other than energy services supplied by public or private organizations. Water and sewage as well as garbage collection/disposal services are included here (telephone services are coded to Object 530).
<input type="checkbox"/>	411	Water/Sewage related to the operation of special education only building.
<input type="checkbox"/>	412	Disposal Service related to the operation of special education only building.
<input type="checkbox"/>	420	Cleaning Services—Services purchased to provide custodial and other building cleaning services other than those provided by LEA personnel.

Allowable	Object/Function Code	Code Description
ⓘ	430	Repairs and Maintenance Services—Expenditures for repairs and maintenance services not provided directly by LEA personnel and includes both non-technology and technology-related repairs and maintenance for programs for students with disabilities.
ⓘ	431	Non-Technology Repairs and Maintenance for programs for students with disabilities.
ⓘ	432	Technology-Related Repairs and Maintenance for programs for students with disabilities.
ⓘ	433	Custodial Services.
ⓘ	440	Costs for temporary and long-term renting or leasing of land and buildings, equipment and vehicles, and computers, and related equipment.
☒	441	Rental of land and buildings.
☑	442	Rental of Equipment and Vehicles—Costs for temporary and long-term rental of equipment and vehicles for programs for students with disabilities.
☑	443	Rental of Computers and Related Equipment—Costs for temporary and long-term rental of computers and related equipment for programs for students with disabilities.
ⓘ	450	Construction Services—Costs for constructing, renovating, and remodeling buildings or infrastructure assets by contractors (use only with Function 4000). Capital assets being constructed are coded here whereas capital assets being purchased are coded to Object 7xx.
☒	490	Other Purchased Property Services—Purchased property services that are not classified above.

TABLE 20: ALLOWANCES FOR STATE SPECIAL EDUCATION FUNDS (500-580)

Allowable	Object/Function Code	Code Description
	500 (Header Only— Do Not Use)	Amounts paid for services rendered by organizations or personnel not on the payroll of the LEA other than Professional and Technical Services (300) or Property Services (400)
	510	Student Transportation Services (to/from school)—when related directly to students' IEPs.
	511	Student Transportation Services (from another LEA within the State)—when related directly to students' IEPs.
	512	Student Transportation Services (from another LEA outside of State)—when related directly to students' IEPs.
	513	Student Transportation Services (commercial)—when related directly to students' IEPs.
	514	Student Transportation Services (student allowances)—when related directly to students' IEPs.
	515	Payments in lieu of transportation when related directly to students' IEPs.
	516	Payments in lieu of dead miles when related directly to students' IEPs.
	517	Student travel overnight when related directly to students' IEPs.
	518	Student Day Trips/Field Trips (including admission charges) when related directly to students' IEPs.








Allowable	Object/Function Code	Code Description
<input checked="" type="checkbox"/>	520	Insurance (Other than employee benefits)— Expenditures for all types of insurance coverage such as property (the loss of or damage to property owned or leased by the LEA from fire, theft, storm, etc.) and liability (loss caused by school board members and their employees due to accident or neglect, or judgments awarded against the LEA or its officers). Premiums for fidelity bonds guaranteeing the LEA against losses resulting from the actions of the treasurer, employees, or other persons of the LEA. Expenditures made in lieu of fidelity bonds. (Payments of judgments awarded against the LEA, not covered by insurance or fidelity bonds, are coded to Object 820. Employee insurance costs provided as benefits such as group medical, dental, workmen's compensation, etc., are coded to Object 2xx. Pupil transportation insurance are coded to Object 510.)
<input checked="" type="checkbox"/>	521	Property Insurance.
<input checked="" type="checkbox"/>	522	Liability Insurance.
<input checked="" type="checkbox"/>	523	Fidelity Bond Premiums.

Allowable	Object/Function Code	Code Description
	530	<p>Communication (Telephone and Other)—Services provided by persons or businesses to assist in transmitting and receiving messages or information. This category includes telephone and voice communication services; data communication services to establish or maintain computer-based communications, networking, and internet services; video communications services to establish or maintain one- or two-way video communications via satellite, cable, or other devices; and postal communications services to establish or maintain postage machine rentals, postage, express delivery services, and couriers. Includes license fees and fees for services such as subscriptions to research materials over the internet. (Expenditures for software are coded to Object 650 [if not capitalized] or Object 736 [if eligible for capitalization.]</p>
	540	<p>Advertising—Expenditures for printed announcements in professional periodicals and newspapers or announcements broadcast by radio and television networks. These expenditures include advertising for such purposes as personnel recruitment, bond sales, used equipment sales, property sales, etc. (Costs for professional fees for advertising or public relation services are coded to Object 340.)</p>
	550	<p>Printing and Binding—Expenditures for job printing and binding usually according to specifications of the LEA. Includes the designing and printing of forms and posters as well as printing and binding of LEA publications. (Preprinted standard forms are coded to Object 610.)</p>
	560 (Header Only— Do Not Use)	<p>Tuition—Expenditures to reimburse other educational agencies for services rendered to students residing in the legal boundaries described for the paying LEA.</p>

Allowable	Object/Function Code	Code Description
<input checked="" type="checkbox"/>	561	Tuition—To other LEAs within the State.
<input checked="" type="checkbox"/>	562	Tuition—To other LEAs outside the State.
<input checked="" type="checkbox"/>	563	Tuition - To private schools.
<input checked="" type="checkbox"/>	564	Tuition - To charter schools within the State.
<input checked="" type="checkbox"/>	565	Tuition—To postsecondary schools.
<input type="checkbox"/>	568	Student tuition to other LEAs or voucher programs
<input checked="" type="checkbox"/>	569	Tuition—Other.
<input checked="" type="checkbox"/>	570	Food Service Management—Expenditures for the operation of a local food services facility other than by employees of the LEA. Includes contracted services, such as food preparation, associated with the food service operation. (Use only with Function 3100.)

Allowable	Object/Function Code	Code Description
<input checked="" type="checkbox"/>	580	<p>Approved Travel for Personnel (in conjunction with their assignments to special education programs/services)—Expenditures for transportation, meals, hotel, conference registration, and other expenses associated with overnight staff travel for the LEA. Includes payments for per-diem in lieu of reimbursements for staff travel costs.</p> <p>Registration Fees for Conferences and Workshops—If attendance at the conference or workshop requires an overnight stay, the registration fee should be considered as part of the travel cost and coded to Object 580. The “overnight stay” criteria should be applied to all components of the travel cost including airfare, lodging, meals, ground transportation, etc. If attendance at the conference or workshop does not require an overnight stay, the registration fee should be considered professional development and coded to Object 330.</p>

TABLE 21: ALLOWANCES FOR STATE SPECIAL EDUCATION FUNDS (590-689)

Allowable	Object/Function Code	Code Description
	590 (Header Only— Do Not Use)	Inter-educational, Interagency Purchased Services—Purchased services other than those described above. Payments to another LEA outside the State for services rendered, other than tuition and transportation fees, are coded here. Examples of such services are data processing, purchasing, nursing and guidance. Where a question arises as to whether to code such payments to the 300 series Objects or to Object 592, 592 should be used in order that all inter-LEA payments can be eliminated when consolidating reports from multiple LEAs at State and Federal levels.
	591	Services purchased from another LEA within the State.
	592	Services purchased from another LEA outside the State.
	610	General Supplies—Expenditures for all special education program supplies (other than those listed below) for the operation of an LEA, including freight. A more thorough classification of general supplies is achieved by identifying the object with the function. (Use with all Functions except 5000.)
	615	Student Uniforms, Clothing—Expenditures related to special shoes or items of clothing a school requires a student to wear related to a curricular, cocurricular or extra-curricular activity. General school uniforms are coded to Object 610.
	621	Natural Gas related to the operation of special education only building.
	622	Electricity related to the operation of special education only building.

Allowable	Object/Function Code	Code Description
①	623	Bottled Gas related to the operation of special education only building.
①	624	Fuel Oil related to the operation of special education only building.
①	625	Coal related to the operation of special education only building.
①	626	Motor Fuel (Gasoline and Diesel)—for vehicles used for programs for students with disabilities.
①	629	Other.
☒	630	Expenditures for food to operate the school food service program. Food used in instructional programs is coded to Object 610.
①	640	<p>Expenditures for books, textbooks, and periodicals, whether in physical or electronic form, prescribed and available for general use by students, including any reference books. Includes workbooks or other organized systems or learning packages which constitute the instructional vehicle for a given course, subject, or grade level or a significant portion of a given course, subject, or grade level. This category also includes the cost of textbook and library book binding or repairs, as well as textbooks which are purchased to be resold or rented.</p> <p>Includes expenditures for purchases of library books, whether in physical or electronic form, which are those books provided for enrichment, extension, or study in depth. The materials may be general or specialized in nature. These are books purchased for general use and not primarily for use in certain classes, grades, or other particular student groups. They include reference sets and dictionaries.</p>

Allowable	Object/Function Code	Code Description
❗	641	Textbooks for special education programs/services.
❗	642	eTextbooks for special education programs/services.
❗	644	Library books for special education programs/services.
☑	650	Technology-related supplies include supplies that are typically used in conjunction with technology-related hardware or software, where per unit costs are less than \$5,000. Some examples are CDs, flash or jump drives, parallel cables, and monitor stands. E-readers, including Kindles, and iPads, that fall below capitalization thresholds should be reported here as well. Software costs below the capitalization threshold should be reported here. Licenses and fees for services such as subscriptions to research materials over the Internet should be reported under 530 Communications.
☑	670	Software—used directly with special education programs/services and is related directly to students' IEPs.
❗	680	Maintenance Supplies and Materials—Expenditures for lubricants for school buses and other equipment, tires and tubes for school buses and other equipment, repair parts for school buses, other vehicles, and garage equipment for vehicles used only for/by the special education program.
❗	681	Lubricants for vehicles used only for/by the special education program.
❗	682	Tires and tubes for vehicles used only for/by the special education program.











Allowable	Object/Function Code	Code Description
	683	Repair parts for buses and other vehicles used only for/by the special education program.
	684	Repair parts for garage equipment.
	689	Miscellaneous for vehicles used only for/by the special education program.

TABLE 22: ALLOWANCES FOR STATE SPECIAL EDUCATION FUNDS (700-890)

Allowable	Object/Function Code	Code Description
	700 (Header Only— Do Not Use)	Property—Expenditures for acquiring capital assets, including land, existing buildings, existing infrastructure assets, and equipment. Typically, these are assets that individually exceed the capitalization threshold established by the LEA.
	710	Land and Site Improvements—Expenditures for the purchase of land and the improvements thereon. Includes purchases of air rights, mineral rights and the like are included here, as well as special assessments against the LEA for capital improvements such as streets, curbs, and drains. (Expenditures for improving sites and adjacent ways after acquisition by the LEA are generally coded to Object 450 or 340 as appropriate.)

Allowable	Object/Function Code	Code Description
	720	Buildings—Expenditures for acquiring existing buildings, major permanent structural alterations, renovations, fire protection systems, and other service systems. Includes are expenditures for installment or lease payments (except interest) which have a terminal date and result in the acquisition of buildings, except payments to public school-housing authorities or similar agencies. Excludes expenditures for the contracted construction of buildings, contracted major permanent structural alterations, and for the initial or additional installation of heating and ventilating systems, electrical systems, plumbing systems, fire protection systems, and other service systems in existing buildings which are coded to Object 450. Also excludes buildings built and alterations performed by the LEA staff which are coded as Salary and Benefits (100 and 200), Supplies (610), or Equipment (730), etc.
	730	Equipment for the special education programs and for special education services. Includes items that individually exceed the capitalization threshold established by the LEA. Examples: machinery such as lathes or drill presses or printing presses, etc.; school buses; non-bus vehicles; furniture; technology-related equipment and technology infrastructure such as network equipment, servers, and software used for educational or administrative purposes; etc.
	731	Machinery.
	732	School Buses.
	733	Furniture and fixtures for special education programs/services.

Allowable	Object/Function Code	Code Description
<input checked="" type="checkbox"/>	734	Technology related hardware for special education programs/services.
<input checked="" type="checkbox"/>	735	Non-bus vehicles.
<input checked="" type="checkbox"/>	736	Technology software for special education programs/services.
<input checked="" type="checkbox"/>	739	Other equipment for special education programs/services.
<input checked="" type="checkbox"/>	740	Infrastructure—Expenditures for purchased infrastructure assets by the LEA. Includes water/sewer systems, roads, bridges, and other assets that have significantly longer useful lives than other capital assets.
<input checked="" type="checkbox"/>	750	Other Intangible Assets—Expenditures for intangible assets not coded in Object 734 or 736.
<input checked="" type="checkbox"/>	790	Depreciation and Amortization—The portion of the cost of an asset which is charged as an expense during a particular period. In accounting for depreciation/amortization, the cost of an asset, less any salvage value, is apportioned over the estimated service life of such an asset, and each period is charged with a portion of such cost. Through this process, the cost of the asset is ultimately charged off as an expense. (Only use in Enterprise Funds and Non-Profit organizations.)
<input checked="" type="checkbox"/>	795	Lease depreciation and amortization.
<input checked="" type="checkbox"/>	800 (Header Only— Do Not Use)	Debt Service and Miscellaneous—Amounts paid to service debt as well as for goods and services not otherwise classified above.

Allowable	Object/Function Code	Code Description
☑	810	Dues and Fees—Expenditures or assessments for membership in professional or other organizations or associations, or payments to a paying agent for services rendered for special education programs/services.
☒	820	Judgments Against the LEA—Expenditures from current funds for all judgments (except as indicated below) against the LEA that are not covered by liability insurance but are of a type that might have been covered by insurance. Only amounts paid as the result of court decisions are recorded here. Judgments against the LEA resulting from failure to pay bills or debt service are coded under the appropriate expenditure accounts as though the bills or debt service had been paid when due. (Use only with Function 2310.)
☒	830	Interest on Debt—Expenditures for interest on bonds or notes. (Use only with Function 5000.) Expenditures for interest on short-term debt or tax anticipation notes. (Use only with Function 2510.)
☒	831	Interest on leases.
☒	833	Bond issuance costs other than on refundings. The amortization of bond discounts which are the portion of the sale of bonds below their par value that represents an adjustment of the interest rate. (Use only with Function 5000.) (Amortization of bond premiums is coded to a revenue code.)
☒	840	Outlays from current funds to retire bonds, and long-term loans. (Use only with Function 5000.)
☒	841	Outlays for leases.

Allowable	Object/Function Code	Code Description
<input checked="" type="checkbox"/>	845	Bond issuance costs on refundings. (Use only with Function 5000.)
<input checked="" type="checkbox"/>	850	This account is provided for the budgeting of appropriations. Expenditures to be paid from the contingency should be coded to the appropriate function and object classification.
<input checked="" type="checkbox"/>	860	Indirect Costs (Non-restricted)—Indirect costs chargeable to grants which are subject to regulations or policies but costs include certain additional elements such as space, custodial and utility costs in the calculation of the rate.
<input checked="" type="checkbox"/>	870	Indirect Costs (Restricted)—Indirect costs chargeable to grants which are subject to regulations or policies limiting the amount of allowable indirect costs.
<input checked="" type="checkbox"/>	890	Amounts paid for goods or services not properly classified in one of the Objects included above.

TABLE 23: ALLOWANCES FOR STATE SPECIAL EDUCATION FUNDS (1000-2290)

Allowable	Object/Function Code	Code Description
<input checked="" type="checkbox"/>	1000	Instruction—Activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving co-curricular activities. It may also be provided through some other medium such as television, radio, telephone, and correspondence. Includes the activities of aides or assistants of any type (e.g., clerk, graders, teaching machines, etc.) which assist in the instructional process.

Allowable	Object/Function Code	Code Description
☑	2100	Support Services (Students)—Those activities that are designed to assess and improve the well-being of students and to supplement the teaching process.
☑	2110	Attendance and Social Workers—Those activities that are designed to assess and improve student attendance at school that attempt to prevent or solve student problems involving the home, the school, and the community and the work that is related directly to students' IEPs.
☑	2120	Guidance Services—Those activities of counseling students and parents, providing consultation with other staff members on learning problems, assisting students in personal and social development, assessing the abilities of students, assisting students as they make their own educational and career plans and choices, providing referral assistance, and working with other staff members in planning and conducting guidance programs for students and the work that is related directly to students' IEPs.
☑	2130	Health Services—Physical and mental health services that are not direct instruction such as activities that provide students with appropriate medical, dental, and nurse services and the work that is related directly to students' IEPs.
☑	2140	Psychological Services—Activities concerned with administering psychological tests and interpreting the results; gathering and interpreting information about student behavior; and working with other staff members in planning school programs to meet the special needs of students and related directly to students' IEPs.
☑	2150	Speech Pathology and Audiology Services—Activities that identify, assess, and treat students with speech, hearing, and language impairments.

Allowable	Object/Function Code	Code Description
☑	2160	Occupational Therapy Related Services—Activities that assess, diagnose, or treat students for all conditions requiring the services of an occupational therapist.
☑	2170	Physical Therapy Related Services—Activities that assess, diagnose, or treat students for all conditions requiring the services of a physical therapist.
☑	2180	Visually Impaired/Vision Services—Activities that assess diagnose or treat students for all conditions relating to visual impairment.
☑	2190	Other Support Services (Students).
☑	2200	Support Services (Instructional Staff Assistance)—Activities associated with assisting the instructional staff with the content and process of providing learning experiences for students with disabilities and when uniquely related to the special education program.
☑	2210	Improvement of Instruction Services—Those activities that are designed primarily for assisting instructional staff in planning, developing, and evaluating the process of planning, developing, and evaluating the process of providing learning experiences for students that include curriculum development, techniques of instruction, child development and understanding, staff training, etc., when uniquely related to the special education program.
☑	2212	Instruction and Curriculum Development Services—Activities designed to aid teachers in developing the curriculum, preparing and utilizing special curriculum materials, and understanding and appreciating the various techniques which stimulate and motivate students when uniquely related to the special education program.

Allowable	Object/Function Code	Code Description
<input checked="" type="checkbox"/>	2213	Instruction Staff Training Services—Activities designed to contribute to the professional or occupational growth and competence of members of the instructional staff during the time of their service to the LEA or school that include workshops, demonstrations, school visits, courses for college credit, sabbatical leaves, and travel leaves when uniquely related to the special education program.
<input checked="" type="checkbox"/>	2219	Other Improvement of Instruction Services (when uniquely related to the special education program).
<input checked="" type="checkbox"/>	2220	Library/Media Services—Activities concerned with directing, managing, and supervising educational media services (e.g., supervisory personnel) as well as such activities as selecting, acquiring, preparing, cataloging, and circulating books and other printed materials; planning for the use of the library by students, teachers, and other members of the instructional staff; and guiding individuals in their use of library books, reference guides and materials, catalog materials, special collections, and other materials, whether maintained separately or as part of an instructional materials center and when uniquely related to the special education program.
<input checked="" type="checkbox"/>	2230	Instruction Related Technology—Technology activities and services for the purpose of supporting instruction which include expenditures for internal technology support as well as support provided by external vendors using operating funds, costs associated with the administration and supervision of technology personnel, systems planning and analysis, systems application development, systems operations, network support services, hardware maintenance and support services, and other technology-related costs that relate to the support of instructional activities when uniquely related to the special education program.







Allowable	Object/Function Code	Code Description
<input checked="" type="checkbox"/>	2240	Academic Student Assessment—Services rendered for the academic assessment of students that are not initiated by the teacher, but by the LEA or USBE when uniquely related to the special education program.
<input checked="" type="checkbox"/>	2290	Other Support Services (Instructional Staff)—Services uniquely provided to the special education program.







TABLE 24: ALLOWANCES FOR STATE SPECIAL EDUCATION FUNDS (2300-2790)

Allowable	Object/Function Code	Code Description
<input checked="" type="checkbox"/>	2300	Support Services (General LEA Administration)—Activities concerned with establishing and administering policy in connection with operating the LEA that include: Board of Education Services—Activities of the elected body that have been created according to State law and vested with responsibilities for educational activities in a given administrative unit. Executive Administration—Activities associated with the overall general administration of or executive responsibility for the entire LEA (Office of the Superintendent, Community Relations, State and Federal Relations, and Other Executive Administration).

Allowable	Object/Function Code	Code Description
<input checked="" type="checkbox"/>	2400	Support Services (School Administration)—Activities concerned with overall administrative responsibility for a single school that include: Office of the Principal—Activities concerned with directing and managing the operation of a particular school or schools. Included are the activities performed by the principal, assistant principals, and other assistants in general supervision of all operations of the school; evaluation of the staff members of the school; assignment of duties to staff members; supervision and maintenance of the school records; and coordination of school instructional activities with instructional activities of the LEA. Includes clerical staff for those activities.
<input checked="" type="checkbox"/>	2500	Support Services (Central Services)—Activities that support other administrative and instructional functions.
<input checked="" type="checkbox"/>	2510	Fiscal Services—Activities concerned with the fiscal operations of the LEA. This function includes budgeting, receiving and disbursing, financial and property accounting, payroll, inventory control, internal auditing, and funds managing.
<input checked="" type="checkbox"/>	2520	Purchasing, Warehousing, and Distributing Services—Activities concerned with purchasing, receiving, storing, and distributing supplies and materials used in schools or school system operations.
<input checked="" type="checkbox"/>	2530	Printing, Publishing, and Duplicating Services—The activities of printing and publishing administrative publications such as annual reports, school directories, and manuals. Also includes centralized services for duplicating school materials and instruments such as school bulletins, newsletters, and notices.

Allowable	Object/Function Code	Code Description
☒	2540	Planning, Research, Development, and Evaluation Services—Activities associated with conducting and managing system-wide programs of planning, research, development, and evaluation for a school system.
☒	2560	Public Information Systems—Activities concerned with writing, editing, and other preparation necessary to disseminate educational and administrative information to students, staff, managers, and the general public.
☒	2570	Personnel Services—Activities concerned with maintaining efficient personnel for the school system including supervision of personnel services, recruitment and placement, personnel information, noninstructional personnel training, health services for LEA employees, and other personnel services.
☒	2580	Administrative Technology Services—Activities concerned with supporting the LEA's information technology systems, including supporting administrative networks, maintaining administrative information systems, and processing data for administrative and managerial purposes.
☒	2590	Other Support Services.
☒	2600	Operation and Maintenance of Plant Services—Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in an effective working condition and state of repair. Includes activities that maintain safety in buildings, on the grounds, and in the vicinity of schools are included.

Allowable	Object/Function Code	Code Description
	2610	Operation of Buildings—Activities concerned with keeping the physical plant clean and ready for daily use Includes operating the heating, lighting, and ventilating systems, and repair and replacement of facilities and equipment, as well as the costs of building rental and property insurance.
	2620	Maintenance of Buildings—Activities associated with keeping buildings at an acceptable level of efficiency through repairs and preventative maintenance.
	2630	Care and Upkeep of Grounds Services—Activities of maintaining the land and its improvements other than buildings. Includes snow removal, landscaping, grounds maintenance, etc.
	2640	Care and Upkeep of Equipment Services—Activities concerned with maintaining, in good condition, equipment owned or used by the LEA. Includes activities such as servicing and repairing furniture, machines, and movable equipment, etc.
	2650	Vehicle Servicing and Maintenance Services—Activities concerned with maintaining general-purpose vehicles such as trucks, tractors, graders, and staff vehicles in good condition. Includes activities such as repairing vehicles, replacing vehicle parts, cleaning, painting, greasing, fueling, and inspecting vehicles for safety (i.e., preventive maintenance).
	2660	Security Services—Activities concerned with maintaining a secure environment for students and staff, whether they are in transit to or from school, on a campus or administrative facility, or participating in school-sponsored events.

Allowable	Object/Function Code	Code Description
	2670	<p>Safety—Activities concerned with maintaining a safe environment for students and staff, whether they are in transit to or from school, on a campus or administrative facility, or participating in school-sponsored events.</p> <p>Includes fire alarms, crossing guards, as well as other costs incurred to ensure the basic safety of students and staff.</p>
	2680	<p>Other Operation and Maintenance of Plant Services.</p>
	2700	<p>Student Transportation Services—Activities concerned with the conveyance of students to and from school, as provided by State law. Includes trips between home and school and trips to school activities.</p>
	2710	<p>Vehicle Operation Services—Activities concerned with operating vehicles for pupil transportation from the time the vehicles leave the point of storage until they return to that point. Includes driving buses or other pupil transportation vehicles.</p>
	2720	<p>Monitoring Services—Activities concerned with supervising students in the process of being transported between home and school and while being transported for school activities. Includes supervision while in transit and while being loaded and unloaded and directing traffic at the loading and unloading stations.</p>
	2730	<p>Vehicle Servicing and Maintenance Services—Activities concerned with maintaining pupil transportation vehicles in good condition, including repairing vehicles; replacing vehicle parts; and cleaning, painting, greasing, fueling, and inspecting vehicles for safety. Replacing a vehicle chassis or body individually is considered equipment and is charged to property.</p>











Allowable	Object/Function Code	Code Description
	2790	Other Student Transportation Services (Transportation Services from Special Activities).

TABLE 25: ALLOWANCES FOR STATE SPECIAL EDUCATION FUNDS (3000-5900)

Allowable	Object/Function Code	Code Description
<input checked="" type="checkbox"/>	3000	Operation of Non-Instructional Services—Activities concerned with providing non-instructional services to students, staff or the community.
<input checked="" type="checkbox"/>	3300	Community Services—Activities concerned with providing community services to students, staff or other community participants which include community recreation programs, the operation of a community swimming pool, civic services, the operation of a public library, a childcare center, welfare activities services, LEA Foundations, and services provided to school-age children not related to public education.
	4000	Facilities Acquisition and Construction Services.
	4100	Land Acquisition Services Activities—Pertaining to the initial acquiring and improving land.
	4200	Land Improvement Services—Activities concerned with making permanent improvements to land, such as grading, fill, and environmental remediation.

Allowable	Object/Function Code	Code Description
	<p style="text-align: center;">4300</p>	<p>Architecture and Engineering Services—The activities of architects and engineers related to site acquisition and improvement and to improvements to buildings. Codes are used with this function only for those preliminary activities that may or may not result in additions to the LEA's property. Otherwise, these services are used with Functions 4100, 4200, 4500, or 4600 as appropriate.</p>
	<p style="text-align: center;">4400</p>	<p>Educational Specification Development Services—Activities concerned with preparing and interpreting descriptions of specific space requirements for the various learning experiences of students to be accommodated in a building. These specifications are interpreted to the architects and engineers in the early stages of blueprint development.</p>
	<p style="text-align: center;">4500</p>	<p>Building Acquisition and Construction Services—Activities concerned with building acquisition through purchase or construction.</p>
	<p style="text-align: center;">4600</p>	<p>Site Improvement—Activities concerned with making nonpermanent improvements or enhancements to building sites. Includes fencing, walkways, tunnels, and temporary landscaping.</p>
	<p style="text-align: center;">4700</p>	<p>Building Improvement—Activities concerned with building additions and with installing or extending service systems and other built-in equipment.</p>
	<p style="text-align: center;">4900</p>	<p>Other Facilities Acquisition and Construction Services—Facilities acquisition and construction activities that cannot be classified above.</p>

Allowable	Object/Function Code	Code Description
<input checked="" type="checkbox"/>	5000	Debt Service—Activities related to servicing the long-term debt of the LEA, including payments of both principal and interest. This function should be used to account for bond interest payments, retirement of bonded debt (including current and advance refunds), capital lease payments, and other long-term notes. Interest on short-term notes or loans (repayable within one year of receiving the obligation) is used with Function 2510.
<input checked="" type="checkbox"/>	5100	Bonds.
<input checked="" type="checkbox"/>	5200	Tax Anticipation Notes.
<input checked="" type="checkbox"/>	5300	Lease-Purchase Agreements.
<input checked="" type="checkbox"/>	5900	Other Debt Service.

CHART OF ACCOUNTS

For up-to-date guidance on program codes, expenditure function, and object codes, please [see USBE’s Chart of Accounts](#).

The following program codes specify special education activities:

TABLE 26: USBE PROGRAM CODES

Code	Program
7524	IDEA PART B
7522	IDEA PRESCHOOL
1200	SPECIAL EDUCATION (Header Only- Do Not Use)

Code	Program
1205	SPECIAL EDUCATION - ADD-ON
1210	SPECIAL EDUCATION - SELF-CONTAINED
1215	SPECIAL EDUCATION - PRESCHOOL
1220	EXTENDED SCHOOL YEAR SERVICES
1225	SPECIAL EDUCATION - STATE PROGRAM
1230	SPECIAL EDUCATION - INTENSIVE SERVICES
1278	EXTENDED YEAR - SPECIAL EDUCATORS
1295	UNIQUE LOCAL SPECIAL EDUCATION PROGRAMS

The following object codes exemplify direct costs for students with disabilities:

TABLE 27: USBE OBJECT CODES

Code	Object
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

Code	Object
161	Teachers' aides and paraprofessionals/paraeducators (including bus aides)
200	Employee benefits
210	State retirement
220	Social security
230	Local retirement (for individual special education employees)
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

EXCESS COST

Policy and Guidance

IDEA Part B funds consist of two federal grants to states to help school districts provide a free appropriate public education to students with disabilities:

- The Grants to States for the Education of Children with Disabilities program (authorized under Section 611 of IDEA) to support students with disabilities ages 3 to 21, and;
- The Preschool Grants for Children with Disabilities program (authorized under Section 619 of IDEA) to support students with disabilities ages 3 to 5.

State education agencies (SEAs) allocate subgrants of both Section 611 and Section 619 funds to local educational agencies (LEAs). LEAs may only use IDEA Part B Section 611 and Section 619 funds to pay for the excess cost of providing special education and related services to eligible students with disabilities.

Students with disabilities require extra support and services that generate additional costs for LEAs. IDEA requires, at [34 CFR § 300.16](#) and [§ 300.202\(b\)](#), and at [Appendix A to Part 300](#), that an LEA use its IDEA funds for costs of special education and related services that are in excess of the costs for all students. This ensures that the LEA spends at least as much on children with disabilities as they do on children without disabilities before using IDEA funds. IDEA is meant to help supplement these additional costs of providing special education and related services, not the entire cost of educating a student with a disability.

An LEA is not required to spend local funds first in order to meet the excess cost requirement. An LEA meets the excess cost requirement if it has spent at least a minimum amount of non-IDEA dollars for the education of children with disabilities. Compliance with the excess cost requirement is evaluated by looking at a district's aggregate spending for elementary and secondary students in a given school year. Rather than looking at any particular cost to determine if it is a "general cost" or an "excess cost," the USBE SES Fiscal Team examines how much, on average, each LEA spent per student in the last school year. This amount consists of all non-IDEA funds, including state, local, and other federal funding. Districts must have a separate calculation for the per-student amount for elementary school students and the per-student amount for secondary school students.

Calculating Excess Costs for Elementary and Secondary Students

Each LEA must calculate the minimum average amount spent separately for students with disabilities enrolled in its elementary schools and for students with disabilities enrolled in its secondary schools. LEAs may not compute the minimum average amount it must spend on the education of students with disabilities based on a combination of enrollment in its elementary schools and secondary schools.

Under [Board Rules r277-400-2](#), elementary schools are defined as a school with grades K-6 and secondary schools are defined as a school with any of the grades 7-12.

It is important to note that some students with disabilities continue to receive education services until they are no longer eligible and age out at 22 years of age or until they receive a regular high school diploma. These students may be receiving some regular education and some special education services during these years. Costs of education for post-high school students with disabilities may be entirely paid from special education funds.

Excess Costs Calculation

The excess costs calculation is based on funding levels from the prior fiscal year and the year reported. This is made up of two parts:

- **Part I**
 - Calculate the amount that the LEA must spend on the general education costs of educating students with disabilities before it can spend IDEA Part B funds on the excess costs of special education.
- **Part II**
 - Determine how much the LEA actually spent on the general education costs of educating students with disabilities to ensure that it was equal to or exceeded the required amount.

In order to determine the average expenditure per student for elementary and secondary separately, the following is provided as guidance for LEAs in allocating funds to elementary and secondary schools.

EXCESS COST CALCULATION FORMS

[Calculation forms](#) are available on the USBE website under the Application and Eligibility tab on the Special Education Fiscal page.

To use the calculator, the total LEA costs must be available for:

- Total federal, state, and local expenditures for elementary and secondary separately.
- Capital outlay and debt service for elementary and secondary students separately.
- Title I and Title III costs for elementary and secondary students separately.
- Any state or local funds used for any Title I and/or Title III program for elementary and secondary students separately.
- State and local special education funds for elementary and secondary students separately.

EXCESS COST ALLOCATION INSTRUCTIONS

For most costs, the preferred allocation would be based upon school location codes. If all costs are not separated by school location codes, then the following guidance is provided:

1. Function 1000—Instructional

- a. **Salaries**—Costs of teacher salaries and instructional aides should be allocated by location.
 - i. There is no alternative for salaries in function code 1000.
- b. **Benefits**—If fringe benefits are not allocated to function code 1000, the Social Security costs should be calculated proportionally based upon salaries at the school level.
 - i. Retirement and other fringe benefits should be allocated proportionally based on the teacher salaries for the level (elementary vs. secondary) served and allocated to the instruction function.
- c. **Contracted services**—There should be adequate documentation to allocate the costs by level (elementary vs. secondary) based on the purchase orders and invoices from contractors.

- d. **Supplies**—There should be adequate documentation to assign supply purchases to the school location and then allocate costs by level (elementary vs. secondary).
 - e. **Equipment**—There should be adequate documentation to assign equipment purchases to the school location, and then allocate costs by level (elementary vs. secondary).
 - f. **Dues and fees**—There should be adequate documentation to assign dues and fees costs to the school location, and then allocate costs by level (elementary vs. secondary).
 - g. All other 800 object codes should be charged to other functions and allocated based upon the instructions for that function.
 - i. Other objects would include things such as indirect costs or other training codes.
- 2. Function 2100—Support Services Students**
- a. **Salaries**—The salaries for school personnel should also be coded to the specific school location they work at.
 - i. For itinerant workers who do not work on a regular basis at a set location but are assigned day to day tasks based upon needs.
 - 1. Their salaries should be allocated proportionally based upon student population counts by level (elementary vs. secondary).
 - b. **Benefits**—If fringe benefits are not allocated to function code 2100, the Social Security costs should be calculated proportionally based upon salaries at the school level.
 - i. Retirement and other fringe benefits should be allocated proportionally based upon teacher salaries for the level (elementary vs. secondary) served and allocated to the “Support Services Students” function.
 - c. All other costs if not directly attributed to schools should be divided proportionally based upon the student populations in elementary and secondary schools.
- 3. Function 2200—Support Services Staff**
- a. **Salaries**—Direct services such as media centers should be charged to the school level.

- i. All other costs such as staff in-service and other curriculum uses should be divided proportionally based upon student population in elementary and secondary schools.
 - b. **Benefits**—If fringe benefits are not allocated to function code 2100, the Social Security costs should be calculated proportionally based upon the salaries at the school level.
 - i. Retirement and other fringe benefits should be allocated proportionally based upon the teacher salaries for the level (elementary vs. secondary) served and allocated to the “Support Services Staff” function.
 - c. All other costs if not directly attributed to the school level should be divided based upon the student populations in elementary and secondary schools.
- 4. **Function 2300—Support Services, District Administration**
 - a. All costs in this function should be divided between elementary and secondary based upon the proportion of student populations in elementary and secondary schools.
- 5. **Function 2400—Support Services, School Administration**
 - a. All costs in this function should already be coded to the school level, and therefore no allocation of costs in this function other than those at the school level would be appropriate.
- 6. **Function 2500—Support Services Central**
 - a. All costs in this function should be divided between elementary and secondary based upon the proportion of student populations in elementary and secondary schools.
- 7. **Function 2600— Support Services, Operation and Maintenance of Plant**
 - a. **Salaries**—All direct services such as custodial salaries should already be charged directly to the school level.
 - i. Any other salaries such as LEA maintenance salaries should be divided proportionally based upon student populations in elementary and secondary schools.
 - b. **Benefits**—If fringe benefits are not directly allocated to function code 2600, the Social Security costs should be calculated proportionally based upon salaries at the school level.
 - i. Retirement and other fringe benefits should be allocated proportionally based upon the staff salaries for the level

(elementary vs. secondary) and allocated to the “Support Services, Operation and Maintenance of Plant” function.

- c. **Contracted services**—Contracted services which have not been directly charged to the school level should be divided proportionally based upon the student populations in elementary and secondary schools.
- d. **Utilities**—Most utility services are tied to a metering system.
 - i. All metered utilities should be directly charged to the school and divided proportionally based upon the school level (elementary vs. secondary) usage.
 - ii. For any unmetered utilities, such as irrigation water or other bulk-type charges, the costs should be charged based upon the school using the utilities.
 - iii. If a utility is shared because two or more schools are close enough in proximity to share the service, the utility cost should be divided between the sharing schools based upon student populations and counted in the costs for the respective level, either elementary or secondary.
- e. **Materials and Supplies**—All materials and supplies used in the schools should be directly charged to the school’s location and divided proportionally based on school level (elementary vs. secondary).
 - i. For maintenance materials and supplies, if a job costing system is in place the materials should be charged to the locations receiving the materials.
 - ii. If no job costing system is in place the maintenance materials and supplies costs should be divided proportionally based upon student population and counted in the costs for the respective level, either elementary or secondary.
- f. **All Equipment**—Any equipment purchased for school use should be charged to the school level (elementary vs. secondary).
 - i. All maintenance equipment should be divided proportionally based upon the student population and counted in the costs for the respective level, either elementary or secondary.
 - 1. This only applies to equipment purchased and charged to the General Fund.

8. Function 2700—Support Services Student Transportation

- a. All costs under this function should be divided proportionally based upon the student population and counted in the costs for the respective level, either elementary or secondary.

For examples, see “Trainings” and the “Applications and Eligibility” sections of the [Special Education Fiscal](#) webpage.

TIME AND EFFORT

The following section describes the policies, methods, and procedures related to time and effort. For examples of time and effort documentation, see the “Trainings” and “Fiscal Monitoring” sections of the USBE [Special Education Fiscal](#) webpage.

Personal Services Cost

The Uniform Grant Guidance ([see 2 CFR § 200.430](#)) defines personal services as remuneration paid, currently or accrued, for services of employees rendered during the period of performance of a federal award which include wages and salaries and may also include benefits. The cost of personal services must be reasonable for the services rendered and must conform to the established written policy of the non-federal entity, consistently applied to both federal and non-federal activities. In addition, charges to a particular federal grant for personal services must follow an appointment made in accordance with a non-federal entity's laws and/or rules or written policies and meet the requirements of federal statute.

As with any other cost, the cost of personal services must be allowable before these can be charged to a particular federal grant. The costs are allowable to the extent that they satisfy the specific requirements ([see 2 CFR § 200.403](#)). An allowable cost must be:

- Necessary, reasonable, and allocable to the special education program;
- Consistent with policies and procedures;
- Consistent in treatment i.e., indirect cost;
- Not a cost used to meet other cost sharing or matching requirements;
- Be adequately documented; and
- Incurred during the approved budget period as time.

A cost is allocable to a particular federal award if the goods or services involved are chargeable or assignable to that federal award in accordance with relative benefits received.

A cost objective may be a major function of the non-federal entity, a particular service or project, a federal award, or an indirect cost activity ([see 2 CFR § 200.1](#)).

Time and Effort Requirements/Standards

GENERAL STANDARDS

Compensation for personal services paid with federal funds must be documented following specific standards as indicated in the Uniform Grant Guidance ([see 2 CFR § 200.430](#)). Compensation for personal services charged to the IDEA Part B federal grants or any other grant must be based on records that accurately reflect the work performed and must:

- Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;
- Be incorporated into the official records of the non-federal entity;
- Reasonably reflect the total activity for which the employee is compensated;
- Support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one federal award;
- Identify and enter significant changes in the corresponding work activity into the records in a timely manner;
- Include processes to review after-the-fact interim charges made to a federal award based on budget estimates in the internal controls of the non-federal entity; and
- Make all necessary adjustments such that the final amount charged to the federal award is accurate, allowable, and properly allocated.

USE OF BUDGET ESTIMATES

Time and effort documents must be based on after-the-fact charges made to a federal award. However, some LEAs use budget estimates to process their payroll. Budget estimates alone do not qualify as support for charges to federal awards but may be used for interim accounting purposes provided that the system for establishing the estimates produces reasonable approximations of the activity performed. Significant changes in the corresponding work activity identified must be entered into the records in a timely manner ([see 2 CFR § 200.430](#)).

COST SHARING FUNDS FOR FEDERAL AWARDS

Salaries and wages of employees used in meeting cost sharing or matching requirements on federal awards must be supported in the same manner as salaries and wages claimed for reimbursement from federal awards ([see 2 CFR § 200.430\(i\)\(4\)](#)).

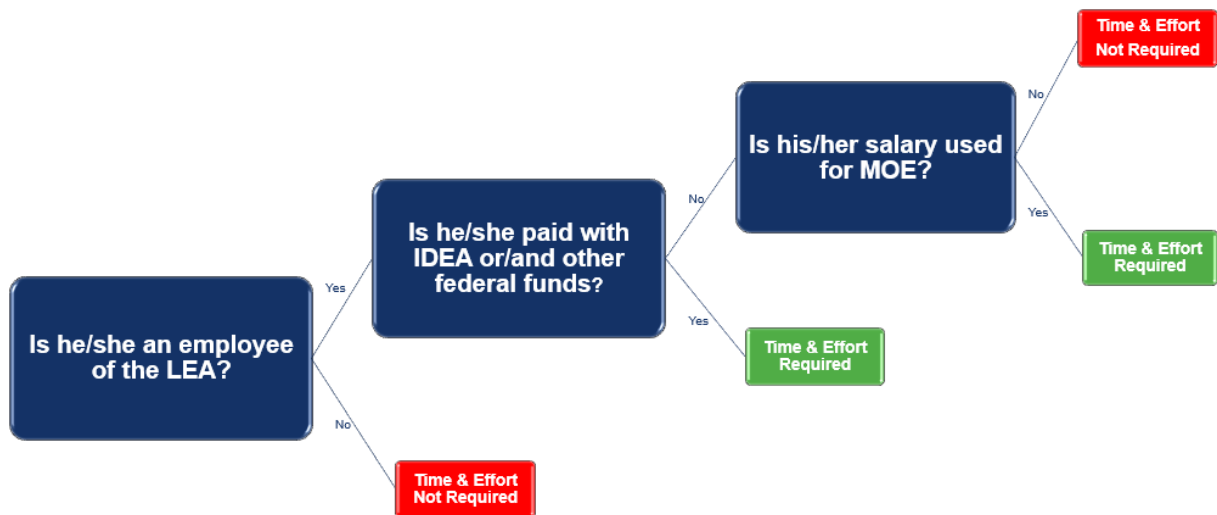
Time and Effort Documentation Standards

The documentation of personal services costs commonly known as “time and effort” are control mechanisms put in place to justify allocability of costs chargeable or assignable to a federal award. All employees paid in full or partially with IDEA Part B federal grants or any other grants must document the justification of the benefits received by a federal program (special education for IDEA). Time and effort documents reflect benefits received by a particular program.

For an LEA to meet the documentation standard described in [2 CFR § 200.430](#), the USBE requires a semi-annual certification, personnel activity reports (PAR), or a substitute process or system (see [Forms 1 and 2 in Appendix B](#), as well as the [Time and Effort Reporting—Substitute System PDF](#) available on the USBE Special Education Services Fiscal webpage).

TIME AND EFFORT PARTICIPATION

FIGURE 4: TIME AND EFFORT EMPLOYEE DECISION TREE



SEMI-ANNUAL CERTIFICATION

Semi-annual certification (see [Form 1 in Appendix B](#)) applies to employees who do one of the following:

- Work 100% of their time on a single grant program and/or single cost objective i.e., IDEA Section 611.
- Work 100% of their time under a single cost objective funded from multiple eligible funding sources i.e., special education program funded with IDEA federal grant and MOE general funds.

Each employee in this category must certify in writing, at least semi-annually, that they worked solely on the program or single cost objective for the period covered by the certification. The certification is signed by the employee and by the supervisor having first-hand knowledge of activities performed and is executed after the work has been completed, and not before. Semi-annual certifications must be maintained by the LEA and submitted to the USBE upon request.

PERSONNEL ACTIVITY REPORT (PAR)

Personnel Activity Reports (PARs) (see [Form 2 in Appendix B](#)) apply to employees who do one of the following:

- Do not work 100% of their time on a single grant program and/or single cost objective.
- Work under multiple grant programs or multiple cost objectives i.e., special education and Title I-A programs.

Each employee meeting these criteria must complete a Personnel Activity Report (PAR) monthly which reflects an after-the-fact distribution of the actual time spent on the special education program and any other activity. If the LEA uses budget estimates for payroll, the PAR must be submitted to the LEA's Payroll Department for a quarterly (recommended) reconciliation.

SUBSTITUTE SYSTEMS

Any substitute system (see [Time and Effort Reporting—Substitute System PDF](#) on the USBE Special Education Services Fiscal webpage), different than the semi-annual certification and Personnel Activity Report (PAR), may be used if approved by USBE (see [2 CFR § 200.430\(i\)\(5\)](#)). An LEA may submit a request to use a substitute system that supports the record of benefits received by the special education

program to the USBE SES Fiscal Team. Some examples of a substitute system include but are not limited to the following.

EMPLOYEES WORKING ON MULTIPLE COST OBJECTIVES WITH A FIXED SCHEDULE

For employees working on multiple cost objectives with fixed schedules, an LEA may submit a request to use, in lieu of a PAR, its school year predetermined and set schedule to the USBE SES Fiscal Team. The schedule will be accompanied with a certification signed by the employee and by the supervisor having first-hand knowledge of the work schedule.

To be eligible, employees must:

- Currently work on a schedule that includes multiple activities;
- Work on specific activities or cost objectives based on a predetermined schedule; and
- Not work on more than one activity or cost objective during the same scheduled hours or time.

Employee schedules must:

- Indicate the specific cost objective;
- Account for total hours;
- Be certified at least semi-annually and signed by the employee and a supervisory official having first-hand knowledge of the work performed by the employee;
- Document any significant revisions to an employee's established schedule; and
- Clearly indicate the effective dates of any changes in the documentation provided.

LEA ELECTRONIC TIMESHEET SYSTEM

An LEA may request prior approval from the USBE SES Fiscal Team to allow them to use an electronic time sheet reporting system for staff who complete timesheets that includes cost codes used for payroll processing. The USBE will determine if the timesheet includes all required information that must be included in a PAR to document the actual time distribution between multiple cost objectives as well as a certification statement.

OTHER SUBSTITUTE SYSTEMS

Other substitute systems may include the use of other statistical methods but must be approved by the USBE.

Compensation with State Special Education Funds

USBE Board Rules requires that personnel compensation paid with state special education funds follow the same documentation requirements established in the Uniform Grant Guidance ([see 2 CFR § 200.430](#)). Sufficient documentation must reasonably reflect the total activity for which the employee is compensated by the LEA ([SpEd Rules X.T.](#)).

Payroll Reconciliation and Close Out Procedures

It is important that charges to a federal grant match the actual distribution of time recorded on a monthly PAR. LEAs may initially charge payroll costs based on budget estimates. Budget estimates or other distribution percentages determined before services are performed do not qualify as support for charges to federal awards but may be used for interim accounting purposes provided that the system for establishing the estimates produces reasonable approximations of the activity performed.

If using budget estimates, the LEA will periodically, at least quarterly, reconcile payroll charges to the actual time and effort reflected in the employees' time and effort records.

ACQUISITION OF EQUIPMENT AND CONSTRUCTION OR ALTERATION OF FACILITIES UNDER IDEA

The Individuals with Disabilities Education Act (IDEA) allows the use of Part B Section 611 and 619 funds for the acquisition of equipment and for construction or alteration of facilities under certain conditions defined in the Part B regulations.

Under the Office of Management and Budget (OMB), Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), capital expenditures, as defined below, **are only allowable with prior written approval** of the federal awarding agency or pass-through entity, which in Utah is the Utah State Board of Education (USBE).

Definitions Related to Equipment and Construction

According to [2 CFR § 200.1](#):

“Acquisition cost means the cost of the asset including the cost to ready the asset for its intended use. Acquisition cost for equipment, for example, means the net invoice price of the equipment, including the cost of any modifications, attachments, accessories, or auxiliary apparatus necessary to make it usable for the purpose for which it is acquired. Acquisition costs for software includes those development costs capitalized in accordance with generally accepted accounting principles (GAAP). Ancillary charges, such as taxes, duty, protective in transit insurance, freight, and installation may be included in or excluded from the acquisition cost in accordance with the non-federal entity's regular accounting practices.”

And according to [2 CFR § 200.1](#):

“Equipment means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the non-federal entity for financial statement purposes, or \$5,000.”

[34 CFR § 300.718](#) also addresses the acquisition of equipment and construction or alteration of facilities, stating:

*“(a) **General.** If the Secretary determines that a program authorized under Part B of the Act will be improved by permitting program funds to be used to acquire appropriate equipment or to construct new facilities or alter existing facilities, the Secretary may allow the use of those funds for those purposes.*

*(b) **Compliance with certain regulations.** Any construction of new facilities or alteration of existing facilities under paragraph (a) of this section must comply with the requirements of:*

(1) Appendix A to part 36 of title 28, Code of Federal Regulations (commonly known as the “Americans with Disabilities Accessibility Standards for Buildings and Facilities”); or

(2) Appendix A of subpart 101-19.6 of title 41, Code of Federal Regulations (commonly known as the “Uniform Federal Accessibility Standards”).”

While [2 CFR §200.439](#) addresses equipment and other capital expenditures as follows:

“(b) The following rules of allowability must apply to equipment and other capital expenditures:

(1) Capital expenditures for general purpose equipment, buildings, and land are unallowable as direct charges, except with the prior written approval of the federal awarding agency or pass-through entity.

(2) Capital expenditures for special purpose equipment are allowable as direct costs, provided that items with a unit cost of \$5,000 or more have the prior written approval of the federal awarding agency or pass-through entity.

(3) Capital expenditures for improvements to land, buildings, or equipment which materially increase their value or useful life are unallowable as a direct cost except with the prior written approval of the federal awarding agency, or pass-through entity.

(4) When approved as a direct charge pursuant to paragraphs (b)(1) through (3) of this section, capital expenditures will be charged in the period in which the expenditure is incurred, or as otherwise determined appropriate and negotiated with the federal awarding agency.

(5) The unamortized portion of any equipment written off as a result of a change in capitalization levels may be recovered by continuing to claim the otherwise allowable depreciation on the equipment, or by amortizing the amount to be written off over a period of years negotiated with the federal cognizant agency for indirect cost.

(6) Cost of equipment disposal. If the non-federal entity is instructed by the federal awarding agency to otherwise dispose of or transfer the equipment the costs of such disposal or transfer are allowable.

(7) Equipment and other capital expenditures are unallowable as indirect costs.”

Prior Approval for Equipment, Construction, or Alteration of Facilities

LEAs and charter school sub-recipients intending to use IDEA Part B funds for the purchase of equipment, as defined above, or for remodeling or construction of

facilities, must receive prior approval from USBE as required by [2 CFR § 200.439](#). Approval for equipment and construction or alteration of facilities may be requested through the annual LEA Funding Application. If an LEA determines that equipment and construction or alteration of facilities is needed after the time that the LEA Funding Application is submitted, it must revise its project budget and receive approval of the revised budget prior to the expenditure of funds.

Use of Equipment

Equipment purchased with federal funds shall be used for the program or project for which it was acquired as long as needed, whether or not the project or program continues to be supported by federal funds. Furthermore, equipment purchased using IDEA Part B funds must be used in accordance with the applicable provisions of Part 300, the IDEA Part B regulations.

Equipment or property purchased exclusively with IDEA Part B funds must be used exclusively for the benefit of the special education program.

LEASING OF EQUIPMENT

Where appropriate, LEAs are permitted to use IDEA funds to lease equipment in support of special education programs. LEAs must carefully evaluate decisions related to lease versus purchase alternatives in order to determine the most reasonable and economical approach.

Allowability of leases is based upon:

- Purchase cost of comparable equipment;
- Alternatives available; and
- The type, life expectancy, condition, and value of the equipment leased.

All leases must be entered into by way of a written contract that specifies the terms and conditions of the lease. Lease contracts must be reviewed periodically to determine if needs or circumstances have changed, and if other options are determined available. For IDEA Part B, leases must be in accordance with the applicable provisions of Part 300. Approval for the leasing of equipment may be requested through the annual LEA Funding Application. If an LEA determines that leasing equipment is needed after the time that the LEA Funding Application is submitted, it must revise its project budget and receive approval of the revised budget prior to the expenditure of funds.

Inventory Management Systems

LEA sub-recipients that use IDEA Part B funds to purchase equipment or property, as defined in section 1, must maintain an adequate inventory management system that complies with [2 CFR § 200.313\(c\)-313\(e\)](#). The system must include adequate safeguards to prevent loss, damage, or theft. A physical inventory of the property must be taken, and the results reconciled with the property records at least once every two years. Property records must contain information set forth in [2 CFR § 200.313\(d\)\(1\)](#), which includes, at a minimum:

- A description of the property;
- A serial number or other identification number;
- The source of funding for the property;
- Who holds title;
- The acquisition date;
- The cost of the property;
- The percentage of federal participation in the cost of the property;
- The location, use, and condition of the property; and
- Any ultimate disposition data including the date of disposal and sale price of the property.

The inventory management system should also ensure that all source documentation in support of the above record is maintained throughout the life and disposition of the equipment. Property records should be updated frequently so that grantees and subgrantees can account for every piece of equipment purchased with federal funds at any given time.

Any loss, damage, or theft must be investigated, and the results documented.

Under [34 CFR § 300.144](#), LEAs must maintain control of, hold title to, and administer equipment and property purchased with IDEA funds that are used to provide services to children with disabilities who are placed by their parents in private schools.

Disposing of Equipment

[2 CFR § 200.313\(e\)](#) establishes rules for disposing of equipment as follows:

"Disposition. When original or replacement equipment acquired under a federal award is no longer needed for the original project or program or for other activities currently or previously supported by a federal awarding

agency, except as otherwise provided in federal statutes, regulations, or federal awarding agency disposition instructions, the non-federal entity must request disposition instructions from the federal awarding agency if required by the terms and conditions of the federal award. Disposition of the equipment will be made as follows, in accordance with Federal awarding agency disposition instructions:

(1) Items of equipment with a current per unit fair market value of \$5,000 or less may be retained, sold or otherwise disposed of with no further responsibility to the federal awarding agency.

(2) Except as provided in § 200.312(b), or if the federal awarding agency fails to provide requested disposition instructions within 120 days, items of equipment with a current per-unit fair market value in excess of \$5,000 may be retained by the non-federal entity or sold. The federal awarding agency is entitled to an amount calculated by multiplying the current market value or proceeds from sale by the federal awarding agency's percentage of participation in the cost of the original purchase. If the equipment is sold, the federal awarding agency may permit the non-federal entity to deduct and retain from the federal share \$500 or ten percent of the proceeds, whichever is less, for its selling and handling expenses.

(3) The non-federal entity may transfer title to the property to the Federal Government or to an eligible third party provided that, in such cases, the non-federal entity must be entitled to compensation for its attributable percentage of the current fair market value of the property.

(4) In cases where a non-federal entity fails to take appropriate disposition actions, the federal awarding agency may direct the non-federal entity to take disposition actions.”

COORDINATED EARLY INTERVENING SERVICES

Introduction

Coordinated Early Intervening Services (CEIS) are services that help children who need additional academic or behavioral support to be successful in school. They can include professional development and educational and behavioral evaluations,

services, and supports. Under IDEA, the provision of CEIS can be voluntary or mandatory:

- Voluntary CEIS are defined at [34 CFR § 300.226](#), which allows:
 - A local educational agency (LEA) to use up to 15 percent of its IDEA Part B Section 611 and Section 619 funds or any combination to implement voluntary CEIS.
- Mandatory, or comprehensive CEIS are defined at [34 CFR § 300.646\(d\)](#).
 - The IDEA regulations guiding the mandatory provision of CEIS—referred to as comprehensive CEIS—were revised in 2016 and require an LEA identified by its state as having significant disproportionality based on race or ethnicity to reserve exactly 15 percent of its IDEA Part B Section 611 and Section 619 funds to implement comprehensive CEIS.
 - States must identify disproportionality with respect to identification, placement, and/or disciplinary removals.

In both cases, whether voluntary or mandatory, LEAs must use these funds on students needing additional academic and behavioral intervention to succeed in a general education environment.

Purpose

Voluntary and comprehensive CEIS are important for identifying and addressing learning and behavior difficulties early. Delays in providing support could result in a need for increased services at a greater cost to address a child's learning difficulties. Under IDEA:

- Voluntary CEIS may be provided to children without a disability in kindergarten (including four-year-old kindergarten students) through grade 12, with a particular emphasis on students in kindergarten through grade three.
- Comprehensive CEIS may be provided to children with or without disabilities age 3 through grade 12, specifically, but not exclusively, children in those groups who were significantly overidentified.
 - Comprehensive CEIS activities cannot be limited to only children with disabilities.

Both types of CEIS may also help ensure that at-risk students are referred for special education or related services only when necessary. This can help prevent

the inappropriate overidentification of particular subgroups of children with disabilities.

Voluntary Coordinated Early Intervention Services (CEIS)

IDEA FISCAL REQUIREMENTS

Under [34 CFR § 300.226](#), LEAs may set aside up to 15 percent of their IDEA Part B Section 611 and Section 619 funds, or any combination, to implement voluntary CEIS. LEAs who intend to set aside funds for voluntary CEIS must submit a budget and CEIS narrative of planned activities to the USBE SES and UPIPS teams for review and approval. The funds set aside:

- Cannot be used to supplant any existing funded activities at the LEA level,
- Must be used for approved CEIS activities, and
- Must be used for students without a disability in kindergarten through grade 12.

CEIS funds are available for the same period of performance as IDEA funds. LEAs have 27 months to obligate funding and an additional 90 days to liquidate all obligations. If an LEA voluntarily reserves CEIS funds, it may request the funds be made available for other allowable IDEA Part B purposes at any time in the period of performance.

LEA APPLICATION AND REVIEW PROCESS

Requests to set aside funds for voluntary CEIS are submitted with the IDEA School Age and Preschool Application through Utah Grants. It is a separate and optional page that an LEA fills out when it chooses to set aside a portion of its IDEA Part B funds for the provision of CEIS (see [CEIS/CCEIS Plan in Form 3](#)).

The required steps to reserve funds for voluntary CEIS are:

1. LEA fills out application page in Utah Grants (marks yes to set aside CEIS funds).
2. LEA uploads CEIS plan form to Utah Grants.
3. USBE SES Fiscal Manager reviews CEIS plan. The USBE SES Fiscal Manager returns the form to the LEA if funds were requested without a CEIS plan or if the LEA budgeted more than the maximum 15 percent allowed from IDEA Section 611, Section 619, or a combination of both.
4. USBE SES Fiscal Manager sends the CEIS plan to UPIPS Program Coordinator.

5. UPIPS Coordinator reviews LEA determination report for CEIS eligibility.
6. UPIPS Coordinator reviews the plan for appropriateness and compliance with [34 CFR § 300.226](#).
7. UPIPS Coordinator approves plan if activities are allowable under [34 CFR § 300.226](#).
8. USBE SES Fiscal Manager approves plan if the planned activities are allowable, and funds will not be used to supplant existing funding.

The deadline for the submission of CEIS plans to USBE SES is the due date of the IDEA Part B and Preschool Application submission. All CEIS plans are reviewed and approved by the UPIPS Coordinator within 45 days of submission by the LEA. All CEIS plans are reviewed and approved by the USBE SES Fiscal Manager within 10 days following the approval by the UPIPS Coordinator.

CEIS ALLOCATION PROCESS

The USBE SES Fiscal Manager makes 50 percent of CEIS funds available through Utah Grants when the LEA's application is approved. The USBE SES Fiscal Manager makes the remaining 50 percent of CEIS funds available when the final allocation amounts are determined and readjusts the total CEIS set aside, if needed.

ALLOWABLE CEIS ACTIVITIES

Under [34 CFR § 300.226 \(b\)](#), CEIS activities may include:

- Professional learning (which may be provided by entities other than LEAs) for teachers and other school staff to enable such personnel to deliver scientifically-based academic and behavioral interventions, including scientifically-based literacy instruction, and, where appropriate, instruction on the use of adaptive and instructional software.
- Educational and behavioral evaluations, services, and supports, including scientifically-based literacy instruction.

CEIS activities may be used to support and be aligned with allowable activities funded by and carried out under the Elementary and Secondary Education Act (ESEA) if those funds are used to supplement, and not supplant, funds made available under the ESEA for those activities and services.

For more information about allowable CEIS expenditures see the Allowable CEIS/CCEIS Expenditures section below.

CEIS MONITORING AND REIMBURSEMENT OF FUNDS

Each LEA that voluntarily sets aside funds for CEIS is monitored through the review of LEA reimbursement requests and a supplemental CEIS expenditures report (see [Form 4 in Appendix B](#) for example). Each LEA that voluntarily sets aside funds for CEIS is required to provide additional supporting documentation when submitting any reimbursement request for IDEA Part B funds. Reimbursement requests without a supplemental CEIS expenditure report will not be approved. If no CEIS funds have been spent by the time the request is submitted, the LEA should enter \$0 expenditures in the attached interim report.

The supplemental CEIS expenditure report must include:

- The year-to-date amount spent, and
- A comparison of the amount budgeted in the CEIS plan to the amount spent to date.

In addition, CEIS is included as a component of the USBE SES fiscal monitoring system. LEAs selected for targeted or intensive fiscal monitoring will be required to submit evidence that demonstrate compliance with CEIS provisions.

LEA CEIS REPORTING

LEAs are required to use the LEA CEIS tracker to track and report student information and related expenditures to the USBE SES team for the year CEIS are provided and two subsequent years. The report must include the following information:

- Number of students served in year 1,
- Students served in year 1 who subsequently received special education services in year 2,
- Students served in year 1 who subsequently received special education services in year 3, and,
- Comparison of the amount budgeted in the CEIS plan to the amount spent to date.

LEAs report CEIS data through the LEA CEIS tracker sent to LEAs via email by the USBE SES Fiscal Manager. LEA-designated Special Education Program point of contact (LEA contact) or designees must submit the completed LEA CEIS tracker through the online UPIPS system by midnight September 30 for the prior school

year. The comprehensive process is described in MOE CEIS Protocol which can be found in the G drive.

The [LEA CEIS tracker](#) can be downloaded on the resources of the IDEA data website.

Mandatory Comprehensive Coordinated Early Intervention (CCEIS)

SIGNIFICANT DISPROPORTIONALITY

Under [34 CFR § 300.646](#), USBE is required to:

“...provide for the collection and examination of data to determine if significant disproportionality based on race and ethnicity is occurring in the State and the LEAs of the State with respect to—

- (1) The identification of children as children with disabilities, including the identification of children as children with disabilities in accordance with a particular impairment described in section 602(3) of the Act;
- (2) The placement in particular educational settings of these children; and
- (3) The incidence, duration, and type of disciplinary actions, including suspensions and expulsions.”

For more information about the calculation criteria to determine significant disproportionality, see the Significant Disproportionality Procedure 7-6-2019 document in the G drive.

IDEA FISCAL REQUIREMENTS

Under [34 CFR § 300.646\(d\)](#), LEAs identified with significant disproportionality with respect to the identification, placement, or discipline of students with disabilities are required to reserve exactly 15 percent of IDEA Part B Section 611 and 619 funds to implement mandatory CCEIS. The LEA's IDEA School Age and Preschool Application must include a budget and CCEIS narrative of planned activities designed to address factors identified to be contributing to significant disproportionality. The CCEIS narrative and budget must be approved by the USBE UPIPS and SES fiscal teams. The funds set aside:

- May not be used to supplant any existing funded activities with the LEA;

- Must be used for CCEIS that address the factors contributing to significant disproportionality;
- May be used for children with and without disabilities, ages 3 through 21; and
- May not be limited to children with disabilities.

CCEIS funds are available for the same period of performance as IDEA funds. LEAs have 27 months to obligate funding and an additional 90 days to liquidate all obligations. LEAs who are required to set aside CCEIS funds are prohibited from using them for any other purpose. Therefore, when CCEIS is required, those funds must remain reserved until the end of the period of availability. CCEIS funds that are not expended within the period of availability will be returned to the USBE who will return them to the U.S. Department of Education.

TIMELINE FOR IDENTIFICATION AND NOTIFICATION

Significant disproportionality is calculated by the USBE using data submitted by LEAs in the student data system at the end of the prior school year. LEAs identified with Significant Disproportionality are notified by July 7th and provided with data relevant to their identified area of significant disproportionality.

LEAs notified in July may elect to set aside 15 percent of their IDEA funds from any grant periods that are currently open or from the upcoming grant period. For example, if the LEA is notified on July 7, 2019, the LEA may set aside:

1. 15 percent of the funds that it receives from the FFY 2019 appropriation (available for obligation from July 1, 2019, through September 30, 2021);
2. 15 percent of the funds that it received from the FFY 2018 appropriation (available for obligation from July 1, 2018, through September 30, 2020);
3. 15 percent of the funds that it received from the FFY 2017 appropriation (available for obligation from July 1, 2017, through September 30, 2019);
4. 15 percent of the funds that it receives from the FFY 2020 appropriation (available for obligation from July 1, 2020, through September 30, 2022)

[See the OSEP CEIS Memo 08-09.](#)

CCEIS PLANS AND REVIEW PROCESS

Depending on the Part B grant period for which the LEA elects to set aside funds for CCEIS, plans may be submitted for the upcoming school year or for the following

school year. USBE UPIPS team will schedule meetings with LEAs identified as having significant disproportionality. Once all meetings have been completed, the LEA team will use the information collected to create a CCEIS Plan Narrative and Budget. The USBE UPIPS Coordinator will coordinate a date and time with the LEA to review the proposed CCEIS Plan Narrative prior to final submission.

CCEIS Plan Narratives and Budgets are reviewed by the UPIPS and the USBE SES fiscal teams. The role of the SES fiscal team is to ensure that activities identified in the CCEIS budget do not violate regulations regarding the allowable use of funds under the Uniform Grant Guidance, IDEA, and EDGAR. The review process ensures that CCEIS funds are not used to supplant existing funding. The role of the UPIPS team is to review to determine whether the CCEIS plan addresses the factors contributing to significant disproportionality and reflects the root cause analysis conducted by the LEA.

LEAs are required to:

1. Submit the CCEIS plan to the UPIPS Coordinator for review.
2. The UPIPS Coordinator reviews the plan for appropriateness and compliance with [34 CFR § 300.646](#).
3. The UPIPS Coordinator approves the CCEIS plan after determining that activities follow provisions under [34 CFR § 300.646](#).
 - a. If activities are found not to be allowable, the UPIPS coordinator will contact the LEA for revisions.
4. The USBE SES Fiscal Manager approves the CCEIS budget if the planned activities are allowable, and funds will not be used to supplant existing funding.
 - a. If budget line items are found not to be allowable or that funds will be used to supplant existing funding, the USBE SES Fiscal Manager will contact the LEA revisions.
5. The USBE SES Fiscal Manager manually checks that the LEA budgeted exactly 15 percent from IDEA Part B Section 611 and Section 619 funds.

The final CCEIS Plan Narrative and Budget must be submitted to the USBE SES no later than the due date of the IDEA Part B and Preschool application submission. All CCEIS Plan Narratives submitted before the deadline will be reviewed and approved by the UPIPS Coordinator within 45 days from submission. All CCEIS Plan Narratives and Budgets submitted before the deadline will be reviewed and approved by the

USBES Fiscal Manager within 10 days following approval by the UPIPS Coordinator.

CCEIS ALLOCATION PROCESS

The USBES Fiscal Manager makes 50 percent of CCEIS funds available through Utah grant when the LEA's application is approved. The USBES Fiscal Manager makes the remaining 50 percent of CCEIS funds available when the final allocation amounts are determined and readjusts the total CEIS set aside if needed.

CCEIS ALLOWABLE ACTIVITIES

Under [34 CFR § 300.646\(d\)](#), in implementing comprehensive coordinated early intervening services, LEAs may carry out activities that include:

- Professional learning and
- Educational and behavioral evaluations, services, and supports.

Throughout this process, the LEA must identify and address the factors contributing to significant disproportionality including policies, practices, or procedures.

For more information about allowable CEIS expenditures see the Allowable CEIS/CCEIS Expenditures section.

CCEIS MONITORING AND REIMBURSEMENT OF FUNDS

Each LEA required to reserve funds for CCEIS is monitored through the review of LEA reimbursement requests and supplemental CEIS expenditures report (see [Form 4](#) in Appendix for example). LEAs that are required to reserve funds for CCEIS must provide additional supporting documentation when submitting reimbursement requests for any IDEA Part B funds. Reimbursement requests without an interim report will not be approved. If no CCEIS funds have been spent by the time the request is submitted, the LEA should enter \$0 expenditures in the attached interim report.

The supplemental CEIS expenditure report must include:

- The year-to-date amount spent, and
- A comparison of the amount budgeted in the CCEIS plan to the amount spent to date.

In addition, CCEIS is a component of the USBE SES fiscal monitoring system. LEAs selected for targeted or intensive fiscal monitoring will be required to submit evidence that demonstrate compliance with CCEIS provisions.

LEA CCEIS REPORTING

LEAs are required to use the LEA CEIS tracker to track and report student information and related expenditures to USBE SES team. The report must include the following information:

- Total number of students served in year 1 including students with disabilities who received CCEIS,
- Total number of students served in year 1 who subsequently received special education services in year 2,
- Total number of students served in year 1 who subsequently received special education services in year 3, and
- Comparison of the amount budgeted in the CCEIS plan to the amount spent to date.

The comprehensive process is described in MOE CEIS Protocol which can be found in the MOE CEIS report preparation procedures document in the G drive.

The [LEA CEIS tracker](#) can be downloaded from the IDEA Data website's resources page.

USBE FISCAL STAFF CEIS/CCEIS CALCULATION AND TRACKING

Upon notification that an LEA will reserve voluntary CEIS or CCEIS funds, the USBE Fiscal Accountability Specialist calculates the maximum amount of funds that each LEA may reserve for voluntary CEIS and must reserve for CCEIS. The calculation is completed and maintained for each LEA using the CEIS Calculation excel sheet. The excel worksheet maintains a list of LEAs for each fiscal year that reserves voluntary CEIS or Mandatory CEIS, the type of CEIS funds it reserves, calculates the total amount of section 611 and 619 funds for each LEA and then calculates the total amount of funds the LEA has available for voluntary CEIS or CCEIS. The USBE does not deduct proportionate share funds reserved for the provision of equitable services for parentally-placed private school students with disabilities prior to calculating CEIS amounts.

When final allocation amounts are determined, the USBE Fiscal Accountability Specialist updates the excel worksheet and total voluntary CEIS and CCEIS amounts are adjusted as needed. LEAs then are notified and required to submit an updated detailed budget and CEIS plan for USBE review and approval.

CEIS Calculation Worksheet_SFY is saved on the G drive.

FIGURE 5: SCREENSHOT OF CEIS CALCULATION WORKSHEET

	LEA ID	LEA Name	Type of CEIS (Voluntary CEIS or Mandatory Comprehensive CEIS)	Total Section 611	Total Section 619	Combined Section 611 and 619	Maximum Amount for CEIS
1						\$ -	\$ -
2						\$ -	\$ -
3						\$ -	\$ -
4						\$ -	\$ -
5						\$ -	\$ -
6						\$ -	\$ -
7						\$ -	\$ -
8						\$ -	\$ -
9						\$ -	\$ -
10						\$ -	\$ -

CEIS and LEA MOE Reduction Interaction

Under IDEA’s LEA MOE requirement, LEAs are required to maintain their level of year-to-year expenditures on special education and related services, using local-only funds or state and local funds. However, under [34 CFR § 300.205\(a\)](#), if the IDEA Part B Section 611 allocation received for the current federal fiscal year exceeds the allocation for the previous fiscal year, the LEA may reduce its MOE (i.e., level of expenditures) by up to 50 percent of the increase in the Section 611 allocation. An LEA that is required to use Part B funds to implement mandatory CCEIS may not reduce its MOE amount in this manner because they have been identified as having significant disproportionality.

However, an LEA that is implementing voluntary CEIS may potentially be able to reduce the level of its MOE, unless:

- The LEA is determined not to meet the requirements of Part B,
- The LEA is unable to establish and maintain programs of a free appropriate public education (FAPE), or
- The state educational agency (SEA) has taken action against the LEA under IDEA Section 616.

LEAs must keep in mind that voluntary CEIS and the LEA MOE reduction requirements are interconnected. The regulations regarding the interrelationship are designed to minimize a decrease in funding for children with disabilities. The

combined amount of the voluntary CEIS set aside for the current federal fiscal year (i.e., up to 15 percent of the total amount of Section 611 and Section 619 funds) and the LEA MOE reduction (i.e., up to 50 percent of the increase in the Section 611 allocation) that an LEA takes may not exceed the lesser of the maximum amount available for CEIS or the maximum amount available for the LEA MOE reduction.

CEIS MOE Report

States are required to report LEA MOE reduction and CEIS data under Title 1, Part A and Subsection 618 of IDEA, which are combined in a single data collection form in the *EDFacts* Metadata and Process System (*EMAPS*). For CEIS, USBE SES must report the amount of Part B Section 611 and Section 619 funds that each LEA set aside for CEIS, whether voluntary or mandatory, and the number of children who received those services. LEAs are responsible for tracking and reporting this information to USBE SES. States must also report, for each LEA that was required to reserve and use funds for comprehensive CEIS, the reason for which the LEA was identified with significant disproportionality. Additionally, [34 CFR § 300.646\(c\)\(2\)](#) requires LEAs identified with significant disproportionality to publicly report on the revision of policies, practices, and procedures.

The comprehensive process for *EMAPS* submission is described in MOE CEIS Protocol which can be found in the MOE CEIS report preparation procedures document in the G drive.

ALLOWABLE CEIS/CCEIS EXPENDITURES

1. **ADVERTISING:** Costs associated with advertising in media such as newspapers, radio, television, direct mail, exhibits, and electronic or computer transmittals.
2. **AFTER SCHOOL:** CEIS/CCEIS funds may be used to provide academic and behavioral interventions after school under certain circumstances.
 - a. CEIS/CCEIS funds **may not** be used for after school programming available to all students.
3. **ALTERNATIVE EDUCATION:** CEIS/CCEIS funds **may be used only** in programming that provides interventions in addition to universal/core programming.
 - a. CEIS/CCEIS funds **may not** be used for alternative or at-risk programming that replaces universal/core programming.

4. **AT-RISK PROGRAMMING:** CEIS/CCEIS funds **may be used only** in programming that provides interventions in addition to universal/core programming.
 - a. CEIS/CCEIS funds **may not** be used for alternative or at-risk programming that replaces universal/core programming.
5. **CEIS/CCEIS COORDINATOR SALARY:** CEIS/CCEIS funds may be used for salaries and fringe benefits, or portion thereof, for staff directly coordinating or supervising allowable CEIS/CCEIS activities.
6. **COACHES (MENTORS):** LEAs may hire or contract with individuals or organizations for mentoring/coaching services to help carry out allowable activities funded by CEIS/CCEIS.
 - a. A mentor or coach must be appropriately licensed to provide instruction to students eligible for CEIS/CCEIS services.
 - b. Mentors and coaches **may support, reinforce, or follow-up on** instruction provided by and under the supervision of an appropriately licensed general education teacher.
 - c. See guidance around "Supervision" below.
7. **COMPUTING DEVICES:** CEIS/CCEIS funds may be used to purchase computers, laptops, touch screen devices, etc., if the devices will be used primarily for the delivery of academic or behavioral interventions.
 - a. LEAs must track these devices and ensure that their usage aligns with LEA activities as reported in the approved CEIS/CCEIS Plan narrative & budget.
8. **CORE CURRICULUM:** CEIS/CCEIS funds **may be used** to fund supplemental academic and behavioral interventions for students determined to need additional academic and behavioral supports to succeed in general education.
 - a. CEIS/CCEIS funds are not intended to be used for Core Curriculum.
9. **ELECTRONIC DEVICES:** CEIS/CCEIS funds may be used to purchase DVD players, camcorders, computing devices, etc. **if** the devices will be used primarily for the delivery of academic or behavioral interventions.
 - a. LEAs must track these devices and ensure that their usage aligns with LEA activities as reported in the approved CEIS/CCEIS Plan narrative and budget.
10. **EXTENDED CONTRACTS/EXTENDED HOURS:** CEIS/CCEIS funds may be used to pay for extended contracts or extended hours of staff directly involved

with the coordination, supervision, or delivery of academic or behavioral interventions and progress monitoring.

11. **GENERAL EDUCATION TEACHER SALARIES:** CEIS/CCEIS funding for general education teachers that provide academic interventions, behavioral interventions, assessments and receive/deliver professional development.
 - a. Any staff charged to a federal grant must be appropriately licensed in the area in which they are providing academic instruction.
12. **GUIDANCE COUNSELOR SALARIES - SCHOOL BASED:** Examples of activities that may be funded with CEIS/CCEIS include a school guidance counselor's efforts to implement behavioral interventions, progress monitoring, other CEIS/CCEIS evaluations, and related professional development.
 - a. School guidance counselors may not deliver reading or math instruction under CEIS/CCEIS funding unless they also hold the appropriate license to deliver reading or math instruction.
13. **INDIRECT COSTS:** LEAs are allowed to identify an indirect rate up to its negotiated indirect rate for CEIS/CCEIS. The indirect percentage identified for LEAs IDEA flow-through budget is the same percentage charged to LEAs CEIS/CCEIS budget, as they are the same funding source.
14. **INCENTIVES FOR STUDENTS:** Nominal items of low value may be purchased with CEIS/CCEIS funds to be used as part of the coordinated delivery of academic or behavioral interventions. The items should be educational in nature. The amount charged to the CEIS/CCEIS set-aside funds must be reasonable and prudent.
 - a. The following **are not** allowed incentives: cash, cash cards, gift cards, computing devices (such as iPads, Nooks, Kindles, etc.).
15. **INSTRUCTIONAL MATERIALS:** Instructional materials purchased with CEIS/CCEIS funds must be exclusively used for delivering academic or behavioral interventions to students who, through a universal screening process, have been determined to be in need of additional support.
 - a. CEIS/CCEIS funds **may not** be used to purchase materials used in the Core instructional program intended for all students.
16. **MENTORS:** LEAs may hire or contract with individuals or organizations for mentoring/coaching services to help carry out activities funded by CEIS/CCEIS.

- a. Mentors and coaches **may support, reinforce, or follow-up on** instruction provided by and under the supervision of an appropriately licensed general education teacher.
 - i. See guidance around “Supervision” below.
 - b. A mentor or coach, unless appropriately licensed, **may not** provide instruction to students.
- 17. NURSE SALARIES - SCHOOL BASED:** Examples of activities that may be funded with CEIS/CCEIS include a school nurse's efforts to implement progress monitoring, other CEIS/CCEIS evaluations, behavioral interventions, and related professional development.
- a. School nurses **may not** deliver reading or math instruction under CEIS/CCEIS funding if they do not hold the appropriate license to deliver reading or math instruction.
- 18. PARAEDUCATOR SALARIES:** The paraeducator serve as a general education paraeducator and may:
- a. Participate in professional learning enable the paraeducator to support the delivery of scientifically based academic and behavioral interventions, and, if appropriate, the use of adaptive and instructional software.
 - b. Support, reinforce, or follow-up on the provision of educational and behavioral services provided by and under the supervision of an appropriately licensed general education teacher.
 - c. See guidance around “Supervision” below.
- 19. PROFESSIONAL LEARNING SERVICES:** LEAs may purchase professional learning services provided it is for teachers and other school staff to enable such personnel to deliver scientifically-based academic and behavioral interventions, including scientifically-based literacy instruction, and, where appropriate, instruction on the use of adaptive and instructional software; and providing educational and behavioral evaluations, services, and supports, including scientifically-based literacy instruction.
- 20. PROGRESS MONITORING ACTIVITIES/SOFTWARE:** CEIS/CCEIS funds may be used for progress monitoring of supplemental interventions provided to those students determined to need additional academic and behavioral supports to succeed in general education.
- a. CEIS/CCEIS funds **may not** be used for universal screening or assessment administered to all students in a grade, school, or LEA.

21. **PSYCHOLOGIST SALARIES - SCHOOL BASED:** Examples of activities that may be funded with CEIS/CCEIS include a school psychologist's efforts to implement behavioral interventions, progress monitoring, other CEIS/CCEIS evaluations, and related professional development.
- a. School psychologists **may not** deliver reading or math instruction under CEIS funding **unless** they also hold the appropriate license to deliver reading or math instruction.
22. **SOCIAL WORKER SALARIES - SCHOOL BASED:** Examples of activities that may be funded with CEIS/CCEIS include a school social worker's efforts to implement progress monitoring, other CEIS/CCEIS evaluations, behavioral interventions, and related professional development.
- a. School social workers **may not** deliver reading or math instruction under CEIS/CCEIS funding if they do not hold the appropriate license to deliver reading or math instruction.
23. **SOFTWARE (INSTRUCTIONAL):** Software purchased with CEIS/CCEIS funds must be exclusively used in the delivery of academic or behavioral intervening services, which includes instruction and progress monitoring.
- a. CEIS/CCEIS funds **may not** be used to purchase software used in the Core instructional program nor universal screening intended for all students.
 - b. Computer software used for CEIS/CCEIS often include a universal screening function along with interventions for the students.
 - c. The universal screening aspect of such software is unallowable, and the LEA **must be** able to determine what portion of the cost of the software is allocable to CEIS/CCEIS funding, determining the cost of the program that can be funded through CEIS/CCEIS and what has to be absorbed by the LEA.
 - d. If the LEA is unable to make this determination, then the cost is unallowable.
24. **SPECIAL EDUCATION TEACHER SALARIES:** Teachers who hold both special education **and** general education licenses may provide CEIS/CCEIS if their job assignment is prorated.
- a. Special Education Teachers **may be** compensated through CEIS/CCEIS to deliver interventions to students needing such interventions. In such instances, proper time and effort records must be kept.

- b. Special education staff **may not** be funded with CEIS/CCEIS funds to deliver special education to students with disabilities.
25. **SUBSTITUTE TEACHER SALARIES:** LEAs may budget for general education substitute teachers to help carry out activities funded by CEIS/CCEIS, including providing opportunities for teachers to participate in professional learning related to CEIS/CCEIS activities.
26. **TRAVEL - STAFF:** Travel costs must be generated as a result of implementing activities funded by CEIS/CCEIS, such as professional learning.
27. **TUTORS:** LEAs may hire or contract with individuals or organizations for tutoring services to carry out CEIS/CCEIS activities. Tutors **may**:
- a. Participate in or provide professional learning to enable teachers and other school staff to deliver scientifically-based academic and behavioral interventions, and, if appropriate, the use of adaptive and instructional software.
 - b. Support, reinforce, or follow-up on the provision of educational and behavioral services provided by and under the supervision of an appropriately licensed general education teacher.
 - i. *Supervision* means regular, continuing interaction between the appropriately licensed staff member (supervisor) and the individual carrying out CEIS/CCEIS activities. There must be sufficient contact between the supervisor and the individual carrying out CEIS/CCEIS activities, and between the supervisor and the student to monitor the services provided.
28. **PLEASE NOTE:** Any staff charged to a federal grant must maintain Time and Effort documentation.

PARENTALLY-PLACED PRIVATE SCHOOL STUDENT PROCEDURES INCLUDING PROPORTIONATE SHARE

The Individuals with Disabilities Education Act (IDEA) requires each Local Educational Agency (LEA) that receives IDEA funds to spend a proportionate share of their Part B federal grants on equitable services for private school students ([34 CFR § 300.129-144](#) and [Appendix B to Part 300](#)).

Parentally-placed private school children with disabilities are children with disabilities enrolled by their parents in private, nonprofit, including religious, schools or facilities that meet the definition of elementary school or secondary

school as outlined in state and federal regulations, excluding children with disabilities placed or referred by public agencies.

Under [Board Rules r277-426-3](#), a private or non-public school means a school which:

“(a) is owned and operated by:

(i) an individual;

(ii) a religious institution;

(iii) a partnership; or

(iv) a corporation other than the State, a subdivision of the State, or the Federal government;

(b) is supported primarily by non-public funds;

(c) vests the operation and determination of its program with other than publicly-elected or appointed officials;

(d) teaches the required subjects on each grade level as designated by the Board for the same length of time as students must be taught in the public schools;

(e) is properly licensed, if so required by the appropriate governmental jurisdiction;

(f) complies with any state and local ordinances and codes pertaining to the operation of that type of facility or institution; and

(g) possesses a UEI number.”

Accreditation of private schools is optional. The USBE is not responsible for the accreditation of non-public schools, including private, parochial, or other independent schools ([see Board Rules r277-410-3 \(A\)](#)). Accreditation procedures and responsibilities for nonpublic schools through AdvancED Northwest can be found in [Board Rules r277-410-2\(B\)](#).

LEAs are required to locate and evaluate students with disabilities enrolled by their parents in private schools under the LEA's jurisdiction, and to calculate and spend a proportionate share of IDEA grant funds providing equitable services for these students.

Private school proportionate share under IDEA Part B is the portion of a district's IDEA Part B grants that must be reserved and expended on eligible parentally-placed private school students with disabilities educated within a district's geographic boundaries, regardless of where the students live.

In order to provide equitable services to parentally-placed private school children with disabilities, LEAs comply must with the following procedures:

- Timely and Meaningful Consultation
- Written Affirmation Following Consultation
- Child Find
- Evaluation and Determination of Eligibility
- Utah Grants
- Child Count Proportionate Share Calculation
- Proportionate Share Expenditure
- Development of Service Plans
- Providing or Contracting for Services
- Use of Personnel
- Allowable Use of Funds
- Entitlement to FAPE
- Monitoring

These procedures are outlined in detail in the following sections.

Timely and Meaningful Consultation

To ensure timely and meaningful consultation ([see 34 CFR § 300.134](#)), LEAs are annually required to invite private school representatives and representatives of parents of eligible privately-enrolled students to a consultation meeting. The law does not preclude private school staff from serving to represent the interest of the student in lieu of a parent representative. During that meeting, topics that must be discussed include the child find process, determination of proportionate share, consultation process, provision of special education and related services, and provision of a written explanation by the district regarding services (in the event of disagreement between the district and private school officials). Although the initial consultation must occur prior to other required activities, additional consultation should subsequently occur and be an ongoing process. Ongoing consultation may be with individuals or groups of private school representatives.

If a private school refuses to participate in meaningful consultation, an LEA should document all attempts to engage the private school and any communication sent to and received from the private school. A private school has the right to file a complaint with USBE if it deems that timely and meaningful consultation was not provided by the LEA. In addition, state complaints may be filed by either private schools or parents who allege that the LEA failed to carry out the regulations related to the consideration and provision of equitable services under IDEA. However, due process complaints may only be filed regarding child find which must be filed with the LEA and then sent to USBE.

Written Affirmation Following Consultation

After the annual meeting, each LEA must obtain written affirmation confirming that timely and meaningful consultation has occurred, signed by the private school representatives ([see 34 CFR § 300.135](#)). The written affirmation is confirmation that consultation has occurred—not that there is agreement among meeting participants.

Child Find

USBE is responsible for ensuring that all students who reside in the state, including students enrolled in private schools, and who are in need of special education and related services, are identified, located, and evaluated ([see 34 CFR § 300.131](#)). The LEA is responsible for providing child find to all students receiving instruction within the LEA's geographical boundaries, including those children that do not reside within the LEA's jurisdiction. Child find activities in private schools must be similar to those provided to the LEA's public school children and in a comparable time period. Funds spent on child find may not be counted toward the LEA's proportionate share expenditures. Child find data must be used to ensure equitable services are provided to identified children with disabilities.

Evaluation and Determination of Eligibility

LEAs must evaluate and determine whether privately-enrolled students are eligible for special education services. LEAs may accept a prior evaluation if the information is comprehensive and current. The LEA must maintain and report to USBE the number of private school children evaluated, number of private school children determined to be children with disabilities under Part B of IDEA, and number of private school children served by the school district each year.

Utah Grants

Annually, LEAs are required to upload a Private School Consultation Affirmation for each private school residing in the LEA's jurisdiction in its IDEA Part B Funding Application. An example of the affirmation can be found in [Form 5](#). In addition, LEAs are required to complete and submit the Calculation of Proportionate Share of IDEA Part B 3-5 (619) and 3-21 (611) Funds School Children With Disabilities Parentally Placed in Non-Profit Private Schools spreadsheet for qualifying students under IDEA Section 611 and 619 grants, see [Form 6](#).

Child Count and Proportionate Share Calculation

To ensure the provision of equitable services for parentally placed private school children with disabilities, LEAs are required to determine the number of parentally-placed private school children with disabilities enrolled in the LEA ([see 34 CFR § 300.133](#) and [34 CFR Appendix B to Part 300](#)). The child count (most recent December 1 count) is the number of eligible students, not the number of students receiving services.

Each LEA calculates proportionate share separately for the IDEA Section 611 and Section 619 grants using the method below, MCAPS automatically calculates each LEA's proportionate share using the following methodology:

1. Determine the total count of students with disabilities, within the LEA (most recent December 1 child count)—LEA and non-profit private school students with disabilities;
2. Determine the number of students who are parentally placed in non-profit private schools;
3. Divide the total number of eligible students, including public and private school students, by the total number of eligible private school students to determine the percentage of students that are parentally placed private school students with disabilities;
4. Determine the total IDEA Part B allocation;
5. Multiply the percentage of students who are parentally placed private school students with disabilities by the total IDEA Part B allocation to determine the proportionate share of funds to be expended on equitable services for private school students.

Proportionate Share Expenditure

Following consultation with representatives of the private schools and parent representatives of eligible private school students, LEAs determine which services to provide ([see 34 CFR § 300.138](#)). IDEA allowability rules apply to proportionate share funds. LEAs must document expenditures and other activities related to IDEA and proportionate share.

Development of Services Plans

LEAs are responsible for ensuring that each parentally-placed private school student with a disability who has been designated to receive proportionate share services has a services plan describing the specific special education services that the LEA will provide, including where and when the district will provide services to the student ([see 34 CFR § 300.138](#)).

Providing or Contracting for Services

In expending Federal IDEA Part B funds, an LEA may provide services at the private school, at a public or neutral site convenient to the private school, on public school grounds, or contract for the provision of services at an appropriate site, ensuring that they provide transportation to the student. IDEA funds may not be paid directly to the private school and may not be used to meet general needs of students ([see 34 CFR § 300.141](#)).

Use of Personnel

LEAs may use proportionate share funds to pay public school personnel to provide services in private schools ([see 34 CFR § 300.142](#)). Personnel providing services to children must meet the same standards as LEA personnel with the exception that they do not need to meet special education teacher qualification requirements. LEAs may use proportionate share funds to pay for the services of an employee of a private school to provide services only if the employee performs the services outside of his or her regular hours of duty; and the employee performs the services under public supervision and control.

Allowable Use of Funds

In addition to special education and related services, property, equipment, and supplies, including technology and supplementary materials, may be provided to a private school as equitable services for children with disabilities. However, they can only be used for Part B activities, and once Part B services are no longer required,

any property, equipment, or supplies must be returned to the LEA. Transportation may also be provided to students when it is necessary for the child to benefit from or participate in the services outlined by a services plan. The LEA may include the cost of transportation in calculating whether it has spent the proportionate share of IDEA Part B funds.

Please Note: State funds must not be used for parentally-placed private school students unless explicitly appropriated for this purpose.

Entitlement to a FAPE

A free appropriate public education (FAPE) is not guaranteed for parentally-placed private school children with disabilities; they do not have an individual right to receive some or all of the special education and related services they would receive if enrolled in public schools. The LEA has the authority to make final decisions, upon consultation, with respect to the equitable services provided for eligible students.

Monitoring

Each LEA with parentally-placed private school students with disabilities located within the LEA's boundaries is monitored through the review of reimbursement requests submitted through the supplemental private school expenditures report and fiscal monitoring. The supplemental expenditure report must include the year-to-date amount spent, and a comparison of the amount budgeted in the private school proportionate share spreadsheet and the amount spent to date. Fiscal proportionate share requirements are monitored as part of USBE's Fiscal Monitoring.

APPENDIX A: COMMUNICATION TEMPLATES

This appendix provides sample letters and templates associated with the Reallocation of IDEA Funds.

Federal regulations establish a 27-month period of performance when an LEA can obligate awarded IDEA Part B funds (see [2 CFR § 200.309](#) and [§ 200.1 "Period of Performance"; 34 CFR § 76.709-710](#)).

- For LEAs that choose to return funds but USBE cannot verify FAPE, review most recent expenditure reports, and consult with UPIPS Monitoring team to determine individualized follow up needed.
- For LEAs that choose to release funds and USBE can verify FAPE, review most recent budget and expenditure data to ensure other follow up action is not needed. Proceed with reallocation to another LEA not adequately providing special education and related services or USBE absorbs funds into state set-aside.
- For LEAs that have not yet released funds but have significant fund balances and/or a history of lapsed funds, send applicable notification.

The sample letters provided are as follows:

- [After 9 Months of Availability](#)
- [After 12 Months of Availability](#)
- [After 15 Months of Availability](#)
- [After 12 Months of Availability if LEA is Ineligible for the Reallocation of Funds](#)
- [After 15 Months Availability if LEA is Ineligible for the Reallocation of Funds](#)
- [Notification Email Template: LEA Being Awarded Reallocated Funds](#)

TALKING POINTS

Our goal is to ensure all allocated special education funds are timely obligated and spent on the needs of special education students within our state.

As stewards of these funds, it is our responsibility to ensure that these students have access to as many resources in our power to ensure their success.

[2 CFR § 200.309](#) and [§ 200.1 "Period of Performance"](#) establish a period of performance when Utah State Board of Education (USBE) can obligate appropriated IDEA funds during a 27-month period. It is during this time that LEAs must expend their LEA IDEA Part B allocations. Once this time has lapsed, USBE must return all

unused funds to the Federal Treasury where these funds are no longer eligible for use for students with disabilities within our state.

In order to develop a safeguard to keep money for special education and related services in our state, our fiscal accountability team has developed a reallocation process for money that LEAs will not obligate by the time they expire. Essentially, this will allow LEAs to release funds back to USBE so they can be reallocated and used by LEAs with the highest need.

We encourage LEAs to take advantage of this process if you determine that your LEA will not expend all of its funds.

AFTER 9 MONTHS OF AVAILABILITY

Dear XXX,

Based on recent expenditure data, your local education agency (LEA) has not expended XXX% [75% or more] of its total LEA Individuals with Disabilities Education Act (IDEA) Part B FFY XX allocation. These funds were awarded on XXX and will expire on XXX. Once this time has lapsed, any funds not yet obligated are no longer available and the Utah State Board of Education (USBE) must return all unused funds to the Federal Treasury (see [2 CFR § 200.309](#) and [§ 200.77](#); [34 CFR § 76.709](#) and [§ 76.710](#)).

Our goal is to ensure all allocated special education funds are timely obligated and spent on the needs of students with disabilities within our state. If 50% of funds remain by [XXX date], USBE will require a written plan and timeline detailing how the LEA will expend the funds.

If not eligible for reallocation: Please contact me at XXXX or xxx-xxx-xxxx in USBE Special Education Services if you have any questions.

If eligible for reallocation: If your LEA anticipates unused portions of its LEA IDEA Part B FFY XX allocation for any reason, please contact me at XXXX or xxx-xxx-xxxx in USBE Special Education Services to discuss the possible release and reallocation of these funds.

Sincerely,

USBE Staff

AFTER 12 MONTHS OF AVAILABILITY

Dear XXX,

Your local education agency (LEA) has not expended XX% [50% or more] of its total LEA Individuals with Disabilities Education Act (IDEA) Part B FFY XX allocation. These funds were awarded on XXX and will expire on XXX. Once this time has lapsed, any funds not yet obligated are no longer available and the Utah State Board of Education (USBE) must return all unused funds to the Federal Treasury (see [2 CFR § 200.309](#) and [§ 200.77](#); [34 CFR § 76.709](#) and [§ 76.710](#)).

Our goal is to ensure all allocated special education funds are timely obligated and spent on the needs of students with disabilities within our state. Based on an analysis of recent expenditure data, USBE Special Education Services requires your LEA to submit a spending plan and timeline to ensure the timely obligation of funds. Please submit your spending plan and timeline on XXX.

If 25% of funds remain by XXX date [15 months] or if your spending plan is not being followed, USBE will require a revised written plan and timeline detailing how the LEA will expend the funds. If your LEA anticipates unused portions of its LEA IDEA Part B FFY XX allocation for any reason, please contact me at XXXX or xxx-xxx-xxxx in USBE Special Education Services to discuss the possible release and reallocation of these funds.

Sincerely,

USBE Staff

AFTER 15 MONTHS OF AVAILABILITY

Dear XXX,

Your local education agency (LEA) has not expended XX% [25% or more] of its total LEA Individuals with Disabilities Education Act (IDEA) Part B FFY XX allocation. These funds were awarded on XXX and will expire on XXX. Once this time has lapsed, any funds not yet obligated are no longer available and the Utah State Board of Education (USBE) must return all unused funds to the Federal Treasury (see [2 CFR § 200.309](#) and [§ 200.77](#); [34 CFR § 76.709](#) and [§ 76.710](#)).

Our goal is to ensure all allocated special education funds are timely obligated and spent on the needs of students with disabilities within our state. Based on an analysis of recent expenditure data and your previously submitted spending plan and timeline, USBE Special Education Services would like to set up a call to discuss your LEAs ability to spend down these funds within a timely manner and the possible reallocation of these funds. Please let us know if you are available to meet during the following times:

[dates and times]

Sincerely,

USBE Staff

AFTER 12 MONTHS OF AVAILABILITY IF LEA IS INELIGIBLE FOR THE REALLOCATION OF FUNDS

Dear XXX,

Your local education agency (LEA) has not obligated XX% [50% or more] of its total LEA Individuals with Disabilities Education Act (IDEA) Part B FFY XX allocation. These funds were awarded on XXX and will expire on XXX. Once this time has lapsed, any funds not yet obligated are no longer available and the Utah State Board of Education (USBE) must return all unused funds to the Federal Treasury (see [2 CFR § 200.309](#) and [§ 200.77](#); [34 CFR § 76.709](#) and [§ 76.710](#)). Given your previous finding(s) of [select all that apply]

- The findings of the fiscal review conclude services provided at the public expense, under public supervision and direction, and without charge are compliant.
- The findings of the program services review conclude services provided are in conformity with students' IEPs and meet the standards and rules of USBE and Part B of IDEA.
- The LEA has not been identified with significant disproportionality.
- The LEA has no outstanding uncorrected findings of non-compliance.
- The LEA has no dispute resolution findings related to FAPE in the past year.
- The LEA Results Driven Accountability/Annual Performance Report (RDA/APR) determination meets requirements.
- No other evidence, e.g., from school accreditation, fiscal audits, etc., indicates that the LEA is not adequately providing a free appropriate public education (FAPE).

Your LEA has been determined ineligible for the reallocation of funds. USBE Special Education Services requires a written plan and timeline describing how your LEA will obligate funds before they expire specifically detailing how these funds will be used for corrective action against your finding. Please submit your plan and timeline by XXX. Please contact me at XXXX or xxx-xxx-xxxx in USBE Special Education Services if you need technical assistance to develop a plan to obligate these funds.

Sincerely,
USBE Staff

AFTER 15 MONTHS OF AVAILABILITY IF LEA IS INELIGIBLE FOR THE REALLOCATION OF FUNDS

Dear XXX,

Your local education agency (LEA) has not expended XX% [25% or more] of its total LEA Individuals with Disabilities Education Act (IDEA) Part B FFY XX allocation. These funds were awarded on XXX and will expire on XXX. Once this time has lapsed, any funds not yet obligated are no longer available and the Utah State Board of Education (USBE) must return all unused funds to the Federal Treasury (see [2 CFR § 200.309](#) and [§ 200.77](#); [34 CFR § 76.709](#) and [§ 76.710](#)).

Our goal is to ensure all allocated special education funds are timely obligated and spent on the needs of students with disabilities within our state. Based on an analysis of recent expenditure data and your previously submitted spending plan and timeline, USBE Special Education Services would like to set up a call to discuss your LEAs ability to spend down these funds within a timely manner. Given your LEA's previous findings, your LEA is not eligible for the reallocation of funds and as such USBE Special Education Services would like to offer technical assistance to ensure the obligation of funds. Please let us know if you are available to meet during the following times:

[dates and times]

Sincerely,

USBE Staff

NOTIFICATION E-MAIL TEMPLATE: LEA BEING AWARDED REALLOCATED FUNDS

Dear XXX,

The Individuals with Disabilities Education Act (IDEA) allows the Utah State Board of Education (USBE) to reallocate funds from one local education agency (LEA) in the state that does not need the funds and is providing a free appropriate public education (FAPE) to students with disabilities to other LEAs in the state that are not adequately providing special education and related services to its students with disabilities.

USBE has such funds available and has selected your LEA to receive reallocated IDEA Part B FFY XX funds based on available monitoring data. To be eligible for these additional funds, USBE will require a written plan and timeline detailing how your LEA will expend the funds within the period of performance.

The amount of funds to be added to your LEA's FFY XX allocation is [\$\$\$\$]. These funds will expire on XXX and your LEA is expected to report on the use of these funds in the FFYXX end of year expenditure reports.

If you have any questions or would like technical assistance in identifying appropriate use of these funds, please reach out to me or XXX.

Sincerely,

USBE Staff

APPENDIX B: FORMS

This appendix provides common forms used by the Fiscal Team in IDEA funding. Some of these forms are available on the Special Education Services Fiscal page on the USBE website. Others are internal forms only.

The following forms have been included as examples:

- [Form 1: Semi-Annual Certification](#)
- [Form 2: Personnel Activity Report](#)
- [Form 3: CEIS/CCEIS Plan](#)
- [Form 4: CEIS/CCEIS Expenditure Report](#)
- [Form 5: Consultation Affirmation](#)
- [Form 6: Proportionate Share Calculator](#)

FORM 1: SEMI-ANNUAL CERTIFICATION

Sample Time and Effort Documentation – Semi-annual

Employee _____ Position _____

Reporting Period _____

Cost Objective (Program Activity)	Grant Program	Fund Code - Function Code	Distribution of Time (Percentage or hours)
Special Education	IDEA Part B Grant	7524 -161	60%
Special Education	General Funds	1205 -161	40%

Or

Cost Objective (Program Activity)	Grant Program	Fund Code - Function Code	Distribution of Time (Percentage or hours)
Special Education	IDEA Part B Grant	7522 -161	100%

Duties Performed Outside of Regular Employment Contract

Type _____

Reporting Period _____

Cost Objective (Program Activity)	Grant Program	Fund Code - Function Code	Distribution of Time (Percentage or hours)
Special Education	IDEA Part B	7524 -161	60%

Cost Objective (Program Activity)	Grant Program	Fund Code - Function Code	Distribution of Time (Percentage or hours)
Special Education	IDEA Part B Grant	7522 -161	100%

Employee's Signature _____ Date _____

I hereby certify this report is an accurate representation of the total activity expended during the period indicated.

Reviewed by Supervisor

Date

FORM 2: PERSONNEL ACTIVITY REPORT

LEA Time and Effort and Personnel Activity Report (PAR)

LEA Name: _____ For the Month of: _____
 Employee: _____ Year: _____
 Position: _____
 Supervisor: _____

Cost Objective or Program Activity	Grant - Fund Code	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16		
Special Education	IDEA Part B Schoolage - Fund 7524-161		4.00																
Special Education	IDEA Part B Preschool - Fund 7522-161		2.00																
Special Education	General Fund 1205-161		2.00																
Title I - A	Fund XXXX																		
Leave Time																			
TOTAL		0.00	8.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		

Cost Objective or Program Activity	Grant - Fund Code	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	Total	%
Special Education	IDEA Part B Schoolage - Fund 7524-161																4.00	50%
Special Education	IDEA Part B Preschool - Fund 7522-161																2.00	25%
Special Education	General Fund 1205-161																2.00	25%
Title I - A	Fund XXXXX																0.00	0%
																	0.00	0%
																	0.00	0%
Leave Time																	0.00	
TOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8.00	100%

I certify that the hours reported above are a true representation of work performed.

Employee signature _____ Date _____

Immediate Supervisor signature _____ Date _____

FORM 3: CEIS/CCEIS PLAN



Utah State Board of Education

Coordinated Early Intervening Services/Comprehensive Coordinated Early Intervening Services (CEIS/CCEIS) Instructions & Application

Appropriate Uses of CEIS/CCEIS Funds: Services are designed for students who have academic and/or behavioral needs, but who have not been identified as a student with a disability. IDEA funds for CEIS/CCEIS may be used to supplement but not supplant services and activities funded by and carried out under any federally funded project (most notably the Elementary and Secondary Education Act [ESEA], which includes Title I services). CEIS is voluntary. CCEIS is mandatory. Funds may be used to develop and support a multi-tiered system of prevention and intervention options, but may not be used to support the implementation of core (universal) activities designed to provide high-quality instruction to all students in a grade, school or LEA, grades K-12, with an emphasis on grades K-3. CEIS/CCEIS funds used for any personnel must be documented through time and effort reporting. When an LEA uses IDEA funding to provide CEIS/CCEIS, additional reporting is required.

Helpful Resource Links:

[LEA CEIS Quick Reference Guide](https://www.schools.utah.gov/file/77dcfcb3-c1ba-4a9d-9663-ec3e15ae440b)

(<https://www.schools.utah.gov/file/77dcfcb3-c1ba-4a9d-9663-ec3e15ae440b>)

[LEA CEIS Training Slides](https://www.schools.utah.gov/file/d08c6aae-25ac-4e7f-9b87-e3d1044c26fa)

(<https://www.schools.utah.gov/file/d08c6aae-25ac-4e7f-9b87-e3d1044c26fa>)

[USB E Special Education Rule IX.D.](https://schools.utah.gov/file/0b19d648-9986-4629-8dd6-ba695707921c)

(<https://schools.utah.gov/file/0b19d648-9986-4629-8dd6-ba695707921c>)

[CEIS Procedures](https://ies.ed.gov/ncee/wwc/FWW)

(<https://ies.ed.gov/ncee/wwc/FWW> [Evidence-based resources])

[Root Cause Analysis Tool \(IDEA Data Center\):](https://ideadata.org/news/item/2575/get-to-the-root-of-the-problem-to-get-to-the-best-solutions)

[Determining Root Cause](https://ideadata.org/news/item/2575/get-to-the-root-of-the-problem-to-get-to-the-best-solutions)

(<https://ideadata.org/news/item/2575/get-to-the-root-of-the-problem-to-get-to-the-best-solutions>)

[Addressing Success Gaps Toolkit](https://schools.utah.gov/file/0b19d648-9986-4629-8dd6-ba695707921c)

(<https://schools.utah.gov/file/0b19d648-9986-4629-8dd6-ba695707921c>)

Professional Development

Budget Narrative

Amount Budgeted

Program Evaluation

Appropriate Uses of CEIS Funds:

CEIS services are designed for students who have academic and/or behavioral needs, but who have not been identified as a student with a disability. IDEA funds for CEIS may be used to supplement but not supplant services and activities funded by and carried out under any federally funded project (most notably the Elementary and Secondary Education Act [ESEA], which includes Title I services). CEIS funds may be used to develop and support a multi-tiered system of prevention and intervention options, but may not be used to support the implementation of core (universal) activities designed to provide high-quality instruction to all students in a grade, school or LEA. CEIS funds may be used in grades K-12, with an emphasis on grades K-3. CEIS funds used for any personnel must be documented through time and effort reporting. When an LEA uses IDEA funding to provide CEIS, additional reporting is required. For more information, please consult the Disproportionality and Coordinated Early Intervening Services Technical Assistance Manual.

Assurances:

By budgeting amounts for CEIS or CCEIS the LEA provides assurance that it will submit to the USBE in subsequent years, the following information regarding the children served using these funds.

- The number of children who receive CEIS in the current school year.
- The number of those children who subsequently receive special education and related services
 - Within the first year
 - Within the second year

The LEA further ensures that it will submit or have available for review, as required by the USBE, all documents and information required to demonstrate compliance with federal regulations regarding the implementation of CEIS using IDEA Part B funds and that IDEA Part B funds will be used to supplement and not supplant other funds used for these purposes including funds made available under the ESEA for these purposes.

The LEA further ensures that it will submit all required interim and final reports, including supporting documentations for reimbursement requests.

FIGURE 7: LEA STUDENT TAB 2

Race/Ethnicity: [Select]								
Race/Ethnicity:								
Race/Ethnicity:								
Race/Ethnicity:								
Race/Ethnicity:								
CEIS/CCEIS Status						Special Education Status		
Date CEIS/CCEIS First Received	Reading	Math	Behavior	Other	Date CEIS/CCEIS Ended	Date Special Education Services Began	Primary Disability Category (based on initial evaluation/IE)	Educational Environment (based on initial IEP)

FIGURE 8: FISCAL TAB

School Year	[Select]		
School District Number	[Select]		
School District Name	[Select]		
Director Email			
Fiscal Lead Email			
Grant Number			

Comprehensive or Voluntary	[Select]
611 Allocation for Current FY	\$ -
619 Allocation for Current FY	\$ -
CCEIS 15%	
CCEIS/CCEIS Funds Expended to Date	\$ -

Budget, Expenses, and Carryover	Certified Salaries	Noncertified Salaries	Employee Benefits	Purchased Services	Conference and Travel	Professional Development and Training	Materials and Supplies	Equipment and Technology	Indirect Costs	Total
Budget Code										
Approved CEIS/CCEIS Budget										\$ -
Amount of CEIS/CCEIS Funds Expended During This Period (use this row only if reporting monthly or quarterly)										\$ -
Total Amount of CEIS/CCEIS Funds Expended to Date										\$ -
Amount of CEIS/CCEIS Funds Remaining in Current Fiscal Year										\$ -
Amount of CEIS/CCEIS Funds Carried Over From Previous Fiscal Year										\$ -

FIGURE 9: PROFESSIONAL DEVELOPMENT TAB

<p>Directions: This tab contains data related to professional development the LEA provided using CEIS/CCEIS funds. Only report the following data related to providers who received professional development using CEIS/CCEIS funds.</p>							
Total Cost		\$	-				
Total Hours			0				
Total Amount of CEIS/CCEIS Funds Expended To Date for PD (from cell G15 on CEIS-CCEIS Fiscal Data (LEA) tab)							
Provider							
Provider ID	Last Name	Date	Hours	PD Session Title	Contributing Factor(s) PD Addressed	Cost	

FORM 5: CONSULTATION AFFIRMATION

Non-Profit Private School Timely and Meaningful Consultation Affirmation

(SpEd Rule VI.B.6-7.)

School Year: _____

District: _____

School districts must engage in timely and meaningful consultation with nonprofit private school representatives and representatives of parent(s) -of parentally-placed private school students with disabilities about the provision of equitable services. These services apply to parentally placed private school students or students who are adults that have selected placement in private schools within the school district's jurisdiction.

This consultation includes:

- The child find process, including:
 - How parentally placed or student who is an adult nonprofit private school student suspected of having a disability can be referred and evaluated to determine eligibility;
 - The process for private schools and parents to request an evaluation; and
 - How the parent(s) or student who is an adult, teachers, and nonprofit private school officials will be informed of the process.
- The proportionate share of funds available to serve parentally or student who is an adult placed nonprofit private school student with disabilities, including the determination of how the proportionate share of those funds was calculated.
- How the process will operate throughout the school year to ensure that parentally placed, or student who is an adult, students with disabilities identified through the child find process can meaningfully participate in special education and related services.
- How, where, and by whom special education and related services will be provided for parentally placed or student who is an adult nonprofit private school student with disabilities, including a discussion of:

- The types of services, including direct services and alternate service delivery mechanisms (supplies, equipment, and professional learning for private school staff); and
- How special education and related services will be apportioned if funds are insufficient to serve all parentally placed or student who is an adult private school student; and
- How and when those decisions will be made.
- How, if the school district disagrees with the views of the nonprofit private school officials on the provision of services or the types of services (whether provided directly or through a contract), the school district will provide to the nonprofit private school officials a written explanation of the reasons why the school district chose not to provide services directly or through a contract.

Utah State Board of Education Special Education Rule IV.B. requires the school district to obtain a written affirmation signed by representatives of the participating nonprofit private school.

Services Offered By the District Written Affirmation

I was provided the opportunity to express my views and to ask questions of the school district pertaining to the issues outlined in this document. I understand that if I believe that the consultation was not meaningful, or that my views and those of others were not given due consideration by the school district, I may file a State complaint with the Utah State Board of Education that identifies the area(s) in which I believe the school district did not comply with the consultation process.

Private School: _____

Signature: _____

Printed Name: _____

Date: _____

If the representatives do not provide the affirmation within a reasonable period of time, the school district must forward the documentation of the consultation process to the Utah State Board of Education. (Documentation may include meeting agendas, attendance sheets, signatures of participants at consultation meetings, written records regarding topics addressed and decisions made).

FORM 6: PROPORTIONATE SHARE CALCULATOR

This form can be found as [Calculation of Proportionate Share of IDEA Part B 3-5 \(619\) and 3-22 \(611\) Funds School Children With Disabilities Parentally Placed in Non-Profit Private Schools](#) on the Special Education Services section of the USBE website, on the Fiscal webpage under the Application and Eligibility tab.

Calculation of Proportionate Share of IDEA Part B 3-5 (619) and 3-22 (611) Funds School Children With Disabilities Parentally Placed in Non-Profit Private Schools

Enter Your LEA Name

Complete the following calculation to determine the proportionate amount of IDEA Part B funds to be used for the provision of services for School Children With Disabilities Parentally Placed in Non-Profit Private Schools, age 3-22:

A.	Total Count of school students with disabilities, age 3-22, within the LEA (most recent December 1 child count) — LEA and non-profit private school students with disabilities including those receiving Carson Smith Scholarships	
B.	Enter the number of above students (most recent December 1 child count) who are parentally placed in non-profit private schools including recipients of Carson Smith Scholarships	
C.	Percentage of total ($B \div A$)	
D.	Total IDEA Part B allocation (611/School age)	
E.	Proportionate amount for (3-22) non-profit private school students ($C \times D$)	

Complete the following calculation to determine the proportionate amount of IDEA Part B funds to be used for the provision of services for School Children With Disabilities Parentally Placed in Non-Profit Private Schools, age 3-5:

A.	Total Count of school students with disabilities, age 3-5, within the LEA (most recent December 1 child count) — LEA and <u>non-profit</u> private school students with disabilities.	
B.	Enter the number of above students who are parentally placed in non-profit private schools.	
C.	Percentage of total ($B \div A$)	
D.	Total IDEA Part B allocation (619/Preschool)	
E.	Proportionate amount for private non-profit school students ($C \times D$)	

Total Proportionate amount for (3-22) and (3-5) non-profit school students	
Total Proportionate amount for (3-22) and (3-5) non-profit school students	

Any of the above amounts remaining as of September 30 must be obligated for the provision of services to parentally placed private school in the next year.

NOTE: The LEA must calculate the proportionate share of IDEA funds before earmarking funds for any coordinated early intervening services (CEIS).

Non-profit private, including religious, schools, must meet the Utah definition of an elementary and secondary schools. Students aged 3-5 must be enrolled in a private school that meets the Utah definition of an elementary school.

APPENDIX C: FISCAL TOPICS AND RELATED POLICIES

- **Administrative Responsibilities of SEA and LEAs**
 - Compliance with statutes ([34 CFR § 76.700](#))
 - Fiscal control and fund accounting ([34 CFR § 76.792](#))
 - Period of fund obligation ([34 CFR § 76.703](#); [§ 76.707-711](#))
- **Allocation of Funds to LEAs** ([34 CFR § 76.51](#); [34 CFR § 300.705](#); [SpEd Rules IX](#))
 - Adjustment of allocation for new LEAs ([34 CFR §§ 76.796-797](#))
- **Allocation of Funds to Charter Schools** ([34 CFR §§ 76.785-794](#); [34 CFR § 300.705](#); [SpEd Rules IX](#))
- **Allowable Activities and Costs**
 - Ensure LEAs use IDEA funds to pay for allowable activities of providing special education and related services ([34 CFR § 300.16](#); [34 CFR § 300.202](#); [SpEd Rules IX](#))
 - Ensure LEAs use IDEA funds to pay excess costs of providing special education and related services ([34 CFR § 300.16](#); [34 CFR § 300.202](#); [SpEd Rules IX.B.3](#))
 - Use of Funds ([34 CFR §§ 76.760-761](#))
 - Allowable Costs ([2 CFR §§ 200.403-405](#))
 - Equipment ([2 CFR §§ 200.313\(c\)-\(e\)](#))
 - Supplies ([2 CFR § 200.314](#))
 - Acquisition of Real Property ([34 CFR § 76.533](#))
- **Comprehensive Early Intervening Services (CEIS)**
 - Provide guidance in tracking and using CEIS funds ([34 CFR § 300.226](#); [SpEd Rules IX.C](#))
 - Require reporting on CEIS ([34 CFR § 300.226\(d\)](#); [USB E SER IX.C](#))
 - Direct the use of 15% of LEA IDEA allocation for CEIS when significant disproportionality is identified ([34 CFR § 300.646](#); [SpEd Rules VII.1.7.b\(2\)](#))
- **Enforcement of Terms of Grant Awards**
 - GEPA enforcement of legal requirements ([34 CFR § 81](#))
- **Excess Costs**
 - Calculate the amount that must be expended on education of students with IEPs before Federal IDEA Part B funds may be used for excess

- costs of special education and related services ([34 CFR §§ 300.202\(a-b\)](#); [SpEd Rules IX.B.3-5](#))
 - Show the required amount was spent on the education of students with IEPs ([34 CFR § 300.202\(b\)\(2\)\(i\)](#); [34 CFR § 300.163\(a\)](#); [34 CFR § 300.175\(b\)](#); [34 CFR § 300.227\(a\)\(2\)\(ii\)](#); [SpEd Rules IX.B.3-5](#))
- **Financial Management Systems Standards**
 - Equipment/Inventory Control ([2 CFR § 200.313\(c\)-\(e\)](#))
 - Financial Management Systems ([34 CFR § 76.702](#))
 - Allowable costs ([2 CFR §§ 200.403-405](#))
 - Time and Effort ([2 CFR § 200.430\(i\)](#))
 - Timely Obligation and Liquidation ([EDGAR 34 CFR § 76.703](#), [§§ 76.707-710](#))
- **General Cost Principles**
 - Ensure that costs are necessary, reasonable, allowable, and allocable ([34 CFR § 76.530](#))
- **High-Cost Risk Pool Funds**
 - Ensure appropriate calculation and condition of funds used for high-cost programs of individual students with disabilities ([SpEd Rules VIII.P.5\(f\)](#))
 - Ensure equitable distribution of high-cost risk pool funds to LEAs ([SpEd Rules VIII.P.5\(f\)](#))
- **Indirect Costs** ([34 CFR §§ 76.563-564](#); [§ 76.569](#))
 - General Management Costs—restricted rate ([34 CFR § 76.565](#))
 - Fixed costs ([34 CFR § 76.566](#))
- **LEA Eligibility for IDEA Part B Flow through Funds**
 - LEA Application and Assurances ([34 CFR § 300.200](#); [§§ 76.300-304](#); [§§ 76.400-401](#); [GEPA 34 CFR § 81](#); [34 CFR § 300.221](#); [SpEd Rules IX.A.2](#))
 - SEA review of LEA grant application and approval ([34 CFR §§ 76.400-401](#))
 - Changes to approved program/budget
 - LEA Policies, Practices, and Procedures ([34 CFR § 300.201](#); [SpEd Rules IX.A.1-4](#))
- **Maintenance of Effort (MOE)**
 - Ensure LEAs maintain effort, including exceptions and adjustments to MOE ([34 CFR §§ 300.203-205](#); [SpEd Rules IX.B.6-10](#))

- Prohibit reduction in MOE if LEA not meeting IDEA Part B requirements ([34 CFR § 300.608\(a\)](#); [SpEd Rules IX.B.11](#))
- **Monitoring and Reporting Program Performance (including fiscal)**
 - Financial Reporting ([34 CFR § 200.327](#))
 - Reporting Requirements for SEA and LEAs ([34 CFR §§ 76.720–722](#))
 - Non-Federal Audit ([34 CFR § 200.513\(a\)\(3\)\(ii\)](#))
 - Single Audit Requirements ([34 CFR § 200.100\(d\)](#))
- **Period of Availability**
 - Closeout of Grant ([2 CFR § 200.345](#))
- **Private School Students ([34 CFR §§ 76.650–662](#))**
 - Determination of LEAs proportionate share of IDEA funds to be spent on equitable services ([34 CFR § 300.133](#); [SpEd Rules VI.B.3\(a-d\)](#))
 - Ensure proportionate share funds do not benefit a private school ([34 CFR § 300.141](#); [SpEd Rules VI.B.12](#))
 - Ensure appropriate use of public and private school personnel to provide equitable services ([34 CFR § 300.142](#); [SpEd Rules VI.B.14](#))
 - Ensure proportionate share funds remain in control of LEA ([34 CFR § 300.144\(a\)](#))
- **Procurement**
 - Subawards to debarred and suspended providers ([34 CFR § 300.213](#))
- **Records Related to Grant Funds ([34 CFR § 76.730](#))**
 - Retention and access requirements for records (including fiscal) ([34 CFR § 200.333](#))
- **Schoolwide Programs**
 - Ensure appropriate calculation and condition of funds used for schoolwide programs ([34 CFR § 300.206\(a\)–\(b\)](#))
 - Provide guidance in calculating and using schoolwide program funds
 - Ensure that students with disabilities receive services in accordance with a properly developed IEP and are afforded all rights and services afforded under the IDEA ([34 CFR § 300.206\(c\)](#))
- **SEA Eligibility**
 - Standards([34 CFR § 76.50](#); [34 CFR §§ 76.201–202](#); [34 CFR § 76.235](#); [34 CFR § 76.500](#))
 - SEA application and State plan to OSEP ([34 CFR §§ 76.100–106](#); [34 CFR §§ 76.140–142](#))
 - Subgrants ([34 CFR § 76](#))

- Maintenance of State Financial Support ([34 CFR § 300.163](#))
- **Supplement Not Supplant (SNS)**
 - Ensure IDEA funds supplement and do not supplant the level of other federal, state, and local funds ([34 CFR § 300.162\(c\)](#); [34 CFR § 300.202\(a\)\(3\)](#); [SpEd Rules IX.B.3\(c\)](#))
 - Ensure LEAs do not commingle IDEA funds with state funds, and expend funds appropriately ([34 CFR § 300.162\(b\)](#))
- **Authority for State Funding Accountability**
 - Financial support for special education is provided by the State legislature under both the [Utah Code](#) and under [Board Rules \(r277\)](#).
 - Program and fiscal monitoring of LEAs is authorized by the Utah Code and Board Rules r277.
- **Allowable Direct Costs**
 - Direct costs of programs/services to identified students with disabilities ([Utah Code § 53F-2-307](#); [SpEd Rules X.A.7-8](#))
- **Dual Enrollment**
 - State Board Rules must provide for services for dual enrollment students ([Utah Code § 53G-6-702](#); [Board Rules r277-438](#))
- **Education Programs for Students with Disabilities**
 - USBE adoption of applicable federal regulations and State Special Education Rules ([Board Rules r277-750](#))
- **Extended School Year**
 - Extended year program appropriation ([Board Rules r277-751](#))
- **Federal Programs in Private Schools**
 - LEA districts' responsibilities ([Board Rules r277-426](#))
- **Indirect Costs for State Programs**
 - Standards for recovery of indirect costs of State-funded programs ([Board Rules r277-424](#))
- **Preschool Funding**
 - Preschool special education appropriation ([Utah Code § 53F-2-308](#))
- **School Age Funding**
 - Calculation of weighted pupil units (WPU) for students with disabilities-LEA allocation ([Utah Code § 53F-2-307](#))
- **Special Education Extended School Year**
 - Extended year program appropriation ([Utah Code § 53F-2-308](#); [Board Rules r277-751](#))

- **State Funds for Special Education**
 - LEA responsible for providing FAPE for students with disabilities; funding support ([Utah Code § 53E-7-207](#))
- **Utah State Board of Education Internal Audit Procedure**
 - USBE responsibility for verifying audits of local school districts (and charter schools) ([Board Rules r277-116](#); [Utah Code § 53E-10-206](#); [Utah code § 53E-10-203](#); [Utah Code § 53F-2-2-4](#); [Utah Code 63I](#))
- **USBE Corrective Action and Withdrawal or Reduction of Program Funds**
 - USBE responsibility for ensuring program and fiscal compliance and actions for noncompliance by LEAs ([Board Rules r277-114](#))
- **USBE Delivery of Flow-Through Money**
 - USBE disbursement of both state-supported minimum school program and federal funds ([Board Rules r277-419](#))

APPENDIX D: RELATED RESOURCES

RESOURCES FOR MAINTENANCE OF STATE FINANCIAL SUPPORT

IDEA Regulations (current full text of these regulations can be found through [Code of Federal Regulations](#)): 34 CFR § 300.163

IDEA Statute (current full text of the statute can be found at [United States Code](#) through the Office of the Law Revision Counsel): 20 U.S.C. § 1412(a)(18)

[Letter to East \(2010\)](#), Office of Special Education and Rehabilitative Services (OSERS), U.S. Department of Education

[Letter to Koch \(2014\)](#), Office of Special Education and Rehabilitative Services (OSERS), U.S. Department of Education

[Letter to Morton \(2011\)](#), Office of Special Education and Rehabilitative Services (OSERS), U.S. Department of Education

[Maintenance of State Financial Support Data Collection and Reporting Tool \(2016\)](#), CIFR

[Maintenance of State Financial Support Funding Flow Ideograph Tool \(2016\)](#), CIFR

[OSEP Memo 10-05 Maintenance of State Financial Support under the Individuals with Disabilities Education Act \(2009\)](#), Office of Special Education and Rehabilitative Services (OSERS), U.S. Department of Education

[Process and Criteria Used to Evaluate a Request by States to Waive MOE \(Maintenance of Effort\) Requirements Under Part B of the Individuals with Disabilities Education Act \(IDEA\) \(2021\)](#), U.S. Department of Education

[Quick Reference Guide on IDEA Maintenance of State Financial Support \(2016\)](#), CIFR

RELATED RESOURCES FOR ALLOCATION OF IDEA PART B SUBGRANTS TO LEAS

[Utah Code § 53E-7-206. Special education funding.](#)

[Budget History Tables, U.S. Department of Education](#) (see 1997 grant awards for Special Education—Preschool Grants on page 19)

Charter School Expansion Act Regulations (current full text of these regulations can be found under [34 CFR Part 76 Subpart H](#))

[Dear Colleague Letter to States on Funding Charter Schools \(2015\)](#), Office of Special Education and Rehabilitative Services (OSERS), U.S. Department of Education

[EDGAR Regulations](#): 34 CFR §§ 76.788-789, §§ 76.791-794, §§ 76.796-797

[Every Student Succeeds Act \(ESSA\) Statute](#): 20 U.S.C. § 7221(e)

[Examples of Adjustments to IDEA Subgrant Base Payment Allocations to Local Educational Agencies \(2018\)](#), CIFR

[IDEA Regulations](#): 34 CFR § 76.401, § 300.7, §§ 300.12-13, § 300.28, § 300.36, § 300.206, § 300.209, § 300.221, §§ 300.227-228, §§ 300.703-705, § 300.807, §§ 300.809-810, and §§ 300.812-817

[Letter to Bass \(2001\)](#), Office of Special Education and Rehabilitative Services (OSERS), U.S. Department of Education

[Letter to Chief State School Officers on School Lunch Program \(2014\)](#), Office of Special Education and Rehabilitative Services (OSERS), U.S. Department of Education

[Letter to Hokenson \(2013\)](#), Office of Special Education and Rehabilitative Services (OSERS), U.S. Department of Education

Letter to Walk (2000), Office of Special Education and Rehabilitative Services (OSERS), U.S. Department of Education

[Nonregulatory Guidance: Allocating Federal Funds to Charter Schools](#), U.S. Department of Education

[Frequently Asked Questions about the Rights of Students with Disabilities in Public Charter Schools under the Individuals with Disabilities Education Act](#), Office of Special Education and Rehabilitative Services (OSERS), U.S. Department of Education

[Quick Reference Guide on the Allocation of IDEA Part B Subgrants to Local Educational Agencies \(2017\)](#), CIFR

[Board Rules r277-114-5. Recipient Appeals.](#)

[Board Rules r277-550-2. Definitions.](#)

RELATED RESOURCES FOR REALLOCATION OF IDEA FUNDS

[IDEA Regulations](#): 34 CFR §300.227, § 300.704, § 300.705, and § 300.81

RELATED RESOURCES FOR LOCAL EDUCATIONAL AGENCY (LEA) MAINTENANCE OF EFFORT (MOE)

[618 Data Pre-submission Edit Check Tool—Part B MOE and CEIS \(2021\)](#), IDC and CIFR

[Annual Program Report \(APR\)](#)

[Coordinated Early Intervening Services Resources: Step by Step \(2017\)](#), CIFR

[Dear Colleague Letter to States on Funding Charter Schools, Office of Special Education and Rehabilitative Services \(OSERS\) \(2015\)](#), U.S. Department of Education

[EMAPS User Guide](#): IDEA Part B Maintenance of Effort Reduction and Coordinated Early Intervening Services, U.S. Department of Education

[Every Student Succeeds Act \(ESSA\) Regulations](#)

[IDEA Regulations](#): 34 CFR §§ 300.12, § 300.28, §§ 300.203-205, § 300.209, § 300.221, §§ 300.226-228, and § 300.608; Appendix D to Part 300 — Maintenance of Effort and Early Intervening Services; Appendix E to Part 300 — Local Educational Agency Maintenance of Effort Calculation Examples

[Issuance of Guidance on the Final Local Education Agency Maintenance of Effort Regulations under Part B of the IDEA \(OSERS Non-Regulatory Guidance\) \(2015\)](#), Office of Special Education and Rehabilitation Services, U.S. Department of Education (OSERS)

[LEA MOE: Mechanics of the Revised Regulations Video \(2016\)](#), CIFR

Letter to a Chief State School Officer (2014), Office of Special Education and Rehabilitative Services (OSERS), U.S. Department of Education

Letter to Anonymous (2010), Office of Special Education and Rehabilitative Services (OSERS), U.S. Department of Education

[Letter to Boundy \(2012\)](#), Office of Special Education and Rehabilitative Services (OSERS), U.S. Department of Education

[Letter to Carol Hokenson \(2013\)](#), Office of Special Education and Rehabilitative Services (OSERS), U.S. Department of Education

[Letter to Gonzales \(2012\)](#), Office of Special Education and Rehabilitative Services (OSERS), U.S. Department of Education

[Letter to Lovato \(2015\)](#), Office of Special Education and Rehabilitative Services (OSERS), U.S. Department of Education

[Letter to Michelson and Mayes \(2009\)](#), Office of Special Education and Rehabilitative Services (OSERS), U.S. Department of Education

[Local Educational Agency Maintenance of Effort Calculator \(2021\)](#), CIFR

[MOE Reduction Eligibility Decision Tree and Worksheets \(2017\)](#), IDC

[Quick Reference Guide on IDEA Local Educational Agency Maintenance of Effort \(2015\)](#), CIFR

[Board Rules r277-100-2. Definitions.](#)

[Board Rules r277-550-2. Definitions.](#)

[Utah State Board of Education Special Education Rules \(SpEd Rules\)](#)

[Writing Exemplary Data Notes for Local Educational Agency Maintenance of Effort Reduction Data and Coordinated Early Intervening Services Data \(2016\)](#), CIFR