

**X.N. STATE EXTENDED YEAR STIPEND FOR SPECIAL EDUCATORS (EYSE) CALCULATION**

1. The Legislature shall annually appropriate money for stipends to special educators (special education teacher or speech language pathologist) for additional days of work.
2. The USBE shall distribute State special education funds appropriated under this section on a reimbursement basis to school districts, charter schools, and the USDB for stipends for special educators in the amount of \$200 per day plus the actual cost of benefits (allowable benefit costs are retirement, workers' compensation, Social Security and Medicare) for up to the annually approved number of additional working days.
3. A person who does not hold a full-time position as a special educator is eligible for a partial stipend equal to the percentage of a full-time special educator position the person assumes.
4. Services must be rendered during the allowable time period as defined by Board Rules R277-525-5. Stipends must be paid to employees during the LEA's regular pay period disbursements.
5. Stipends funds will be provided to LEAs on a reimbursement basis.
6. May not be used for indirect costs.
7. The formula is described in UCA 53F-2-310.

**X.O. STATE SPECIAL EDUCATION INTENSIVE SERVICES ALLOWABLE USE (FUND 1230) (UCA 53F-2-309(1))**

1. Must be used for direct costs attributable to the cost of implementing IEPs for students with disabilities.
2. Cost of services to a student with a disability must be in excess of three times the annual average per pupil expenditure (APPE) as calculated by USBE Financial Operations.
3. Costs must meet the eligibility requirements outlined in Board Rules R277-752.
4. The formula is described in R277-752.

**X.P. STATE SPECIAL EDUCATION FUNDS ALLOWABLE USE (UCA 53F-2-307)**

1. State special education funds may be spent only for direct costs and construction or altering existing facilities as outlined in SpEd Rules X.A. and X.B., 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 (SpEd Rules X.A.1.).
2. The costs of providing for specially designed instruction, related services, and supplementary aids and services provided in a regular class or other education-related setting to a student with a disability in accordance with the IEP of the student are allowable.
3. The costs of providing inclusive special education preschool services are an allowable excess cost.
4. The costs of including peer models in IEP services that require a peer model are allowable.
5. The costs of providing co-teaching, in which both a licensed general educator and licensed special education teacher plan and provide specially designed instruction are allowable.
6. The tables below list allowable costs 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.

**a. Table of Allowances for State Special Education Funds**

(1) Symbol Key:

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 1: ALLOWANCES FOR STATE SPECIAL EDUCATION FUNDS (100–290)**

Allowable	Object/Function Code	Code Description
<input checked="" 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 checked="" type="checkbox"/>	111	Compensation paid to school board members.
<input checked="" type="checkbox"/>	112	Salaries paid to the Superintendent.
<input checked="" type="checkbox"/>	113	Salaries paid to associate, deputy, or assistant superintendent(s).
<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.

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Allowable	Object/Function Code	Code Description
☑	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.
☑	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.
☑	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.
☒	145	Salaries paid to licensed media personnel.
☒	151	Salaries paid to accounting, purchasing and other business service professional personnel.
☑	152	Secretarial personnel assigned to work directly with special education programs.
☑	161	Teachers' aides and paraprofessionals who teach students in special education and are properly trained and supervised by licensed special education personnel.
☒	162	Unlicensed media personnel.
☒	171	Salaries paid to student transportation supervisor/director.
ⓘ	172	Salaries paid to bus drivers when related directly to students' IEPs.
☒	173	Salaries paid to mechanics and other garage employees.

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Allowable	Object/Function Code	Code Description
<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 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 type="checkbox"/>	191	Salaries paid to food service personnel.
<input 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 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).
<input checked="" type="checkbox"/>	220	Social security—Employer's share of the cost of social security contributions.

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Allowable	Object/Function Code	Code Description
<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 2: 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).

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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).

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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.
<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.
<input type="checkbox"/>	349	Purchased Legal Services—Payments made for contracted legal services.
<input 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 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.



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Allowable	Object/Function Code	Code Description
ⓘ	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.
ⓘ	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	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.








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Allowable	Object/Function Code	Code Description
☑	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 3: 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.

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Allowable	Object/Function Code	Code Description
	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.
	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>

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Allowable	Object/Function Code	Code Description
☒	521	Property Insurance.
☒	522	Liability Insurance.
☒	523	Fidelity Bond Premiums.
ⓘ	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>








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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.)
<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 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.)








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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 4: 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.

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Allowable	Object/Function Code	Code Description
	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.
	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>





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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.






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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 5: 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.)

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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.

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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.

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Allowable	Object/Function Code	Code Description
<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.)
<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.

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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 6: 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.

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Allowable	Object/Function Code	Code Description
<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.
<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.
<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.

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Allowable	Object/Function Code	Code Description
<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).
<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.






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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.

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Allowable	Object/Function Code	Code Description
<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.
<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 7: ALLOWANCES FOR STATE SPECIAL EDUCATION FUNDS (2300–2790)**

Allowable	Object/Function Code	Code Description
	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>
	2400	<p>Support Services (School Administration)—Activities concerned with overall administrative responsibility for a single school that include:</p> <p>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.</p>
	2500	<p>Support Services (Central Services)—Activities that support other administrative and instructional functions.</p>







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Allowable	Object/Function Code	Code Description
<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.
<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.




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Allowable	Object/Function Code	Code Description
<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.
<input checked="" type="checkbox"/>	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.
<input checked="" type="checkbox"/>	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.
<input checked="" type="checkbox"/>	2620	Maintenance of Buildings—Activities associated with keeping buildings at an acceptable level of efficiency through repairs and preventative maintenance.
<input checked="" type="checkbox"/>	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.
<input checked="" type="checkbox"/>	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.

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Allowable	Object/Function Code	Code Description
	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.
	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.









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Allowable	Object/Function Code	Code Description
	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.
	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 8: 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.

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Allowable	Object/Function Code	Code Description
	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.
	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.
	4700	Building Improvement—Activities concerned with building additions and with installing or extending service systems and other built-in equipment.



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Allowable	Object/Function Code	Code Description
	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.

### **X.Q. FEDERAL (IDEA) SPECIAL EDUCATION FUNDS GENERALLY**

1. Federal special education funds are made available through a grant to the USBE from the OSEP. The OSEP has indicated that the components of the IDEA Part B General Supervision system should include:
  - a. An SPP;
  - b. Policies, procedures, and effective implementation;
  - c. Data on processes and results;

- d. Targeted TA and professional learning;
  - e. Effective dispute resolution;
  - f. Integrated monitoring activities;
  - g. Improvement, correction, incentives, and sanctions; and
  - h. Fiscal management.
2. These Federal special education funds are restricted and may only be used to provide enumerated services and programs for students who qualify under Part B of the IDEA. Funds are available for students ages 3–5 (Section 619 Preschool, 34 CFR § 300.800) and for students ages 3–21 (Section 611 School-Age, 34 CFR § 300.703). Some funds are retained at the State level for administration and for State level activities. The USBE uses a formula to allocate the remaining Federal special education funds to LEAs (i.e., public school districts, public charter schools, and the USDB); these flow-through funds are distributed as subgrants.
  3. The LEA must have a USBE-approved special education program (UCA 53F-2-307).
    - a. The LEA’s program is approved by the USBE when the LEA’s special education policies and procedures are approved by the USBE special education staff and then by the LEA’s local board in a public meeting. The LEA must submit documentation of the local board’s approval to the USBE special education staff within 30 days of the local board’s approval.
    - b. The LEA must have board-approved special education program to be eligible for Federal special education funds.
  4. The LEA must be current with the UPIPS monitoring requirements, including correction of noncompliance within one year of notification, annual CAP and PIP reports, and submissions to be eligible for Federal special education funds.

**X.R. ALLOWABLE COSTS FOR FEDERAL (IDEA) SPECIAL EDUCATION FUNDS**

1. Funds paid to the State under IDEA Part B for the purposes of special education (“Federal special education funds”) are calculated, allocated, and classified according to 34 CFR §300.705.

2. The Federal government provides Federal special education funds under the IDEA to help states meet the costs associated with providing special education and related services to students who are eligible (34 CFR §300.700).
3. All Federal special education fund requests are directed to USBE by LEAs that are providing FAPE to students with disabilities. Parents of a student with a disability have no individual entitlement to Federal special education funds (34 CFR § 300.200).
4. The costs of providing for specially designed instruction, related services, and supplementary aids and services provided in a regular class or other education-related setting to a student with a disability in accordance with the IEP of the student are allowable.
5. The costs of providing inclusive special education preschool services are an allowable excess cost under IDEA (34 CFR § 300.16).
6. The costs of including peer models in IEP services that require a peer model are allowable.
7. The costs of providing co-teaching, in which both a licensed general educator and licensed special education teacher plan and provide specially designed instruction are allowable.
8. The tables below list allowable costs for Federal special education funds, including both IDEA Part B flow-through and preschool grants. If an item is not listed, it still may be allowed but LEAs must ask USBE staff for approval before expending Federal (IDEA) special education funds. The items that are allowed may not be charged to funds budgeted for CEIS.

**a. Table of Allowances for Federal (IDEA) Special Education Funds**

(1) Symbol Key:

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 9: ALLOWANCES FOR FEDERAL (IDEA) SPECIAL EDUCATION FUNDS (100-198)**

Allowable	Object/Function Code	Code Description
<input checked="" 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 checked="" type="checkbox"/>	111	Compensation paid to school board members.
<input checked="" type="checkbox"/>	112	Salaries paid to the Superintendent.
<input checked="" type="checkbox"/>	113	Salaries paid to associate, deputy, or assistant superintendent(s).
<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.









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Allowable	Object/Function Code	Code Description
<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 type="checkbox"/>	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.</p> <p>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>
<input checked="" type="checkbox"/>	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.</p> <p>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>

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Allowable	Object/Function Code	Code Description
<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.
<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.

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Allowable	Object/Function Code	Code Description
	174	Salaries paid to other student transportation employees not identified in any of the other 17x codes when related directly to students' IEPs.
	175	Salaries paid to bus aides when related directly to students' IEPs.
	181	Salaries paid to maintenance supervisor/director.
	182	Salaries paid to custodial and maintenance personnel.
	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.
	191	Salaries paid to food service personnel.
	195	Salaries paid to athletic coaches.
	198	Salaries paid to classified personnel other than those coded to Object 170 or 180.

**TABLE 10: ALLOWANCES FOR FEDERAL (IDEA) 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).
<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 11: ALLOWANCES FOR FEDERAL (IDEA) 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).
<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.








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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 including job coaches







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Allowable	Object/Function Code	Code Description
<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 checked="" type="checkbox"/>	345	Other Contracted Professional Services – Business Services.
<input type="checkbox"/>	349	<p>Purchased Legal Services – Payments made for contracted legal services. Contracted staff training, in-service, or policy development and review are allowable.</p> <p>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.</p>
<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.



**TABLE 12: ALLOWANCES FOR FEDERAL (IDEA) 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.
	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.






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Allowable	Object/Function Code	Code Description
	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>
	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.






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Allowable	Object/Function Code	Code Description
	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 13: ALLOWANCES FOR FEDERAL (IDEA) 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.
	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.

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Allowable	Object/Function Code	Code Description
	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.

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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.



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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 14: ALLOWANCES FOR FEDERAL (IDEA) 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.

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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>





X. Special Education Funding

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>










X. Special Education Funding

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 15: ALLOWANCES FOR FEDERAL (IDEA) 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.)

X. Special Education Funding



Allowable	Object/Function Code	Code Description
	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.
	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.

X. Special Education Funding







Allowable	Object/Function Code	Code Description
	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. 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>
	641	<p>Textbooks for special education programs/services.</p>
	642	<p>eTextbooks for special education programs/services.</p>
	644	<p>Library books for special education programs/services.</p>





X. Special Education Funding



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>

X. Special Education Funding

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 16: ALLOWANCES FOR FEDERAL (IDEA) 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.
	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	<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>
	730	<p>LEAs’ computer networking costs are provided LEA-wide and are not excess costs of special education. 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>

X. Special Education Funding

Allowable	Object/Function Code	Code Description
<input checked="" type="checkbox"/>	731	Machinery.
<input type="checkbox"/>	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>
<input checked="" type="checkbox"/>	733	Furniture and fixtures for special education programs/services.
<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.

X. Special Education Funding

Allowable	Object/Function Code	Code Description
<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.

**TABLE 17: ALLOWANCES FOR FEDERAL (IDEA) 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.)
<input checked="" type="checkbox"/>	831	Interest on leases.

X. Special Education Funding

Allowable	Object/Function Code	Code Description
<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 18: ALLOWANCES FOR FEDERAL (IDEA) 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.

X. Special Education Funding

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.

X. Special Education Funding

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 19: ALLOWANCES FOR FEDERAL (IDEA) 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.


X. Special Education Funding

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.



X. Special Education Funding

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>

X. Special Education Funding

Allowable	Object/Function Code	Code Description
	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 20: ALLOWANCES FOR FEDERAL (IDEA) SPECIAL EDUCATION FUNDS (2500–2790)**





Allowable	Object/Function Code	Code Description
	2500	Support Services (Central Services) – Activities that support other administrative and instructional functions.
	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.

X. Special Education Funding




Allowable	Object/Function Code	Code Description
<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.
<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.








X. Special Education Funding





Allowable	Object/Function Code	Code Description
	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. Only allowable when uniquely related to the operation of to stand alone special education programs, postsecondary transition programs and special education preschools.
	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. Only allowable when uniquely related to the operation of to stand alone special education programs, postsecondary transition programs and special education preschools.

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Allowable	Object/Function Code	Code Description
	2620	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.
	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.

X. Special Education Funding






Allowable	Object/Function Code	Code Description
	2650	<p>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.</p>
	2660	<p>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.</p>
	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. 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>

Allowable	Object/Function Code	Code Description
	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.
	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 21: ALLOWANCES FOR FEDERAL (IDEA) 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.

X. Special Education Funding

Allowable	Object/Function Code	Code Description
	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.
	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.

X. Special Education Funding

Allowable	Object/Function Code	Code Description
	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.
	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.

Allowable	Object/Function Code	Code Description
<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.

**X.S. LEAST RESTRICTIVE ENVIRONMENT (LRE) (34 CFR § 300.114)**

1. Each LEA must ensure that:
  - a. To the maximum extent appropriate, students with disabilities, including students in public or private institutions or other care facilities (e.g., nursing homes), are educated with similar-aged students who are nondisabled; and
  - b. Special classes, separate schooling, or other removal of students with disabilities from the regular educational environment occurs only if the nature or severity of the disability is such that education in regular classes with the use of supplementary aids and services cannot be achieved satisfactorily. In the case of a student who is deaf or hard of hearing, consideration of a special class or school may be the least restrictive environment in that it provides opportunities for direct communication and instruction in the student’s language and communication mode with professional personnel and peers.
  - c. LRE provisions apply to preschool and postsecondary transition programs and placement.

2. A state funding mechanism must not result in placements that violate the LRE requirements of these SpEd Rules III.P.–S.
3. A state must not use a funding mechanism by which the state distributes funds on the basis of the type of setting in which a student is served that will result in the failure to provide a student with a disability a FAPE according to the unique needs of the student, as described in the student's IEP.

**X.T. DOCUMENTATION DEMONSTRATING THAT FUNDS WERE USED FOR ALLOWABLE COMPENSATION—PERSONNEL SERVICES**

1. Documentation is required for personnel paid with State and Federal special education funds. Documentation requirements follow 2 CFR § 200.430.
2. Unless otherwise noted, the supporting documentation is sufficient if it conforms with the following requirements:
  - a. Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;
  - b. Be incorporated into official records;
  - c. Comply with established accounting policies and practices;
  - d. Support the distribution of the employee's entire salary or wages among specific activities or cost c if the employee has more than one cost objective (Note: An employee may be paid out of multiple funding sources yet have only one cost objective.);
  - e. State funds only: Sufficient documentation must reasonably reflect the total activity for which the employee is compensated by the LEA;
  - f. Federal funds only: Sufficient documentation must reasonably reflect the total activity for which the employee is compensated by the LEA;
  - g. Documented hours, activities, or costs must not exceed 100% of compensated activities encompassing both federally assisted and all other activities compensated by the LEA on an integrated basis.



**X.U. PERMISSIVE USE OF FUNDS/INCIDENTAL BENEFIT: SERVICES AND SUPPORTS THAT ALSO BENEFIT STUDENTS WITHOUT DISABILITIES (34 CFR § 300.208(A)(1); UCA 53F-2-307)**

1. An LEA shall use special education program money to pay the costs of providing an LEA special education program, even if the programs or services provide an incidental benefit (occurring merely by chance or without intention or calculation) to a student who is not a student with a disability, including for the uses described in 34 CFR. § 300.208.
2. Costs of providing an LEA special education program include only costs that are in excess of funds allocated to an LEA for general education.
  - a. Special education program money may be used only to pay the excess costs of providing special education and related services to children with disabilities.
  - b. Excess costs are those costs for the education of an elementary school or secondary school student with a disability that are in excess of the average annual per student expenditure in an LEA during the preceding school year for an elementary school or secondary school student, as may be appropriate.
  - c. An LEA must spend at least the average annual per student expenditure on the education of an elementary school or secondary school child with a disability.
3. In using special education program money, an LEA shall comply with federal regulations including:
  - a. The prohibition on comingling state special education program money with federal funds as described in 34 CFR § 300.162; and
  - b. The requirements described in 34 C.F.R. Sec. 300.203 regarding maintenance of effort.
4. An LEA may use state special education program money to supplement other state funds, local funds, or federal funds.
5. An LEA may not use state special education program money to supplant other state funds, local funds, or federal funds.

6. One or more students without a disability may benefit from specially designed instruction, related services, and supplementary aids and services if:
  - a. The special education intentionally plans for and is providing instruction related to specific needs of at least one student with a disability as outlined in the student’s IEP;
  - b. The task does not require additional time beyond what is required to address the needs of at least one student with a disability as outlined in the student’s IEP; and
  - c. The provision of FAPE or any IEP services are not compromised if the special education provider performs the task.

**X.V. CORRELATION OF FISCAL REPORTS AND LEA MONITORING (BOARD RULES R277-114)**

1. In order to ensure accuracy, LEAs shall provide a procedure for program, financial, and statistical personnel to coordinate and correlate information required by the USBE. (Example: A count of students served, as reported in the UTREx data submission, must agree with the official attendance records maintained by the LEA).
2. Documentation that may be reviewed during a fiscal monitoring visit, including state and federal special education funds:

**TABLE 22: FISCAL MONITORING DOCUMENTATION**

Category	Document Type	Rationale
Contracts	Signed and dated contracts.	To assure proper reporting of assigned duties, contracts may be reviewed.
IEPs	Student IEP documentation.	To justify time claimed, IEPs may be reviewed.
Interviews	Face-to-face, by phone, or email.	To clarify actual duties performed and to ensure LEA processes and procedures are appropriately documented and implemented, staff may be interviewed.

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Category	Document Type	Rationale
Job Descriptions	Documentation demonstrating personnel were assigned to work within the special education program.	To assure proper reporting of assigned duties/responsibilities of all personnel charged to State and Federal special education funds, job descriptions may be reviewed.
Official Records of Personnel Compensation	Official LEA records that demonstrate the distribution of an employee's entire salary or wages among specific activities or cost objectives, if the employee has more than one cost objective.	To ensure compliance with allowable State and Federal compensation documentation requirements, official records may be reviewed.
Payment Records	General ledgers, receipts, invoices, purchase orders, other documentation that supports the use of special education funds.	To verify amounts paid and funding source used, payment records may be reviewed.
Payroll Records	Time sheets or payroll records	To assure proper reporting of assigned duties for FTE and personnel contracted on an hourly basis, payroll records may be reviewed.
Qualifications	Licenses, certifications, other documentation that demonstrates qualifications.	To verify that personnel whose assignments require specific credentials/licensure (i.e., special education teachers, interpreters, occupational therapists, counselors, etc.), credentials may be reviewed.
Training and/or Supervision Records	Copies of training materials and attendance sheets of personnel in attendance.	To assure the training and supervision of paraeducators is being provided, documentation of the training and supervision may be reviewed.  In addition, documentation of the services provided to individual students by those paraeducators may be reviewed.

Category	Document Type	Rationale
Work Products	Written documentation of work provided, such as assessment reports.	To verify that work is related to special education programs/ services, documentation of work (e.g., logs of services and supports provided, lesson plans, provider schedules, etc.) may be reviewed.

**X.W. RESPONSIBILITIES OF THE UTAH STATE BOARD OF EDUCATION (USBE)**

1. The purpose of the chart below is to help the USBE and other interested parties navigate funding throughout these SpEd Rules. Programming and funding are frequently interconnected in both federal and State law. This chart sets forth cited parts of these SpEd Rules where programming and funding are discussed together.

**TABLE 23: SPED RULES DISCUSSING PROGRAMMING AND FUNDING (USBE)**

State Rule	Description	Federal Regulation
VIII.A.2.	General Supervisory Authority	UCA 53E-7-204A
VIII.B.1.-2.	State Eligibility	34 CFR § 300.100 34 CFR § 300.804
VIII.G.4.-7.	Secretary's Review and Determination Regarding State Performance	34 CFR §§ 300.604-300.607
VIII.H.1.	State Enforcement	34 CFR § 300.608
VIII.I.7.	USBE Reporting Requirements	34 CFR § 300.646
VIII.L.	Interagency Collaboration	34 CFR § 300.154
VIII.P.	Authorization, Allotment, Use of Funds, and Authorization of Appropriations (Subpart G)	34 CFR § 300.700 34 CFR § 300.162 34 CFR § 300.163 34 CFR § 300.166 34 CFR § 300.171 34 CFR § 300.704 34 CFR § 300.100 34 CFR § 300.812 34 CFR § 300.705

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State Rule	Description	Federal Regulation
VIII.Q.	Preschool for Students with Disabilities (Subpart H)	34 CFR § 300.800 34 CFR § 300.812 34 CFR § 300.813 34 CFR § 300.814 34 CFR § 300.815 34 CFR § 300.816 34 CFR § 300.817
VIII.R.	USBE Responsibilities	34 CFR § 300.227 34 CFR § 300.222 34 CFR § 300.155 34 CFR § 300.223 34 CFR § 300.224
VIII.S.	Records Retention Requirements	34 CFR § 200.334
VIII.V.	Fiscal Monitoring Procedures	2 CFR § 200
VIII.Y.	State Administration	34 CFR § 300.199

### **X.X. RESPONSIBILITIES OF THE LEA**

1. The purpose of the chart below is to help LEAs and other interested parties navigate funding throughout these SpEd Rules. Programming and funding are frequently interconnected in both Federal and State law. This chart sets forth cited parts of these SpEd Rules where programming and funding are discussed together.

**TABLE 24: SPED RULES DISCUSSING PROGRAMMING AND FUNDING (LEAs)**

State Rule	Description	Federal Regulation
VI.B.	Students with Disabilities Enrolled by their Parent (s) in Private Schools when FAPE is not at Issue (unilateral placement)	34 CFR § 300.130
IX.A.	LEA Eligibility for IDEA Part B Funds	34 CFR § 300.211 34 CFR § 300.212 34 CFR § 300.220
IX.B.	Use of Part B Funds By the LEA	34 CFR §§ 300.200-206 and 300.208
IX.C.	Coordinated Early Intervention Services	34 CFR § 300.226
IX.E.	Funded Prevalence of Disabling Conditions	UCA 53F-2-307A

State Rule	Description	Federal Regulation
IX.G.2.b.	Routine Checking of Hearing Aids and External Components of Surgically Implanted Medical Devices	34 CFR § 300.113
IX.I.	Purchase of Instructional Material in Accessible Formats	34 CFR § 300.210

**X.Y. RECOVERY OF STATE AND FEDERAL SPECIAL EDUCATION FUNDS FOR STUDENTS WHO ARE MISCLASSIFIED**

1. These SpEd Rules II.C.-J. describe evaluation procedures for determining eligibility for special education and related services under Part B of the IDEA. An identified student with a disability whose evaluation report does not support or substantiate the classification of a disability condition will be considered a student erroneously classified, not eligible to be counted under the provisions of the State or Federal requirements, or to receive Federal or State special education funds.
2. An independent auditor shall be employed by each LEA to audit its student accounting records annually and report the findings to the local Board of Education and/or Charter Governing Board. Board Rules R277-484 lists the annual reporting requirements and due dates.
3. The USBE staff shall review student membership and fall enrollment audits as they relate to the allocation of state special education funds. These audits will determine whether criteria established by these SpEd Rules have been met by reviewing the required documentation of selected students who are classified. If a student is found to be misclassified, and expenditures of Federal and/or State special education funds 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.
4. If an LEA disagrees with the findings of the independent auditor, an appeal may be requested to the USBE by following the procedure outlined in these VIII.R. and in Board Rules R277-114.