UTAH STATE OFFICE OF EDUCATION
SCHOOL FINANCE & STATISTICS
REFERENCE GUIDE
FY15
R277-424

Revision: 03/24/2014

This section illustrates the (I) Minimum School Program codes, (II) indirect cost eligibility, (III) disposition of unexpended flow-thru funds with related explanations on page 3, (IV) instructions on pass-through grantor's numbers; and (V) CFDA numbers.

If the object code is 7509, use the REVENUE CODES & CONTACTS sheet (via the Allotment Memo) to determine the relevant contact. If the object code is 7511 or 7521, call Cathy Dudley.

		I				II	III
		USOE			DISTRICT		
	PROGRAMS	PGM	PJT	OBJ	PGM/REV	ELIGIBILITY	DISPOSITION
Regular Basic School Programs (Division 20)							
1/12	K-12	2012	01	7511	VAR/3010	NA	A
1/12	Necessarily Existent Small Schools	2013	01	7511	VAR/3015	NA	B
1/12	Professional Staff	2014	01	7511	VAR/3020	NA	A
1/12	Administrative Costs	2015	01	7511	VAR/3025	NA	A
1/12	Foreign Exchange Student	2012	03	7511	VAR/3010	NA	A
IET	Districts Contribution to Local Replacement Funds	2012	02	7511	5619/3719		NA
Special Education -- Restricted							
1/12	Special Education -- Add-On	2021	01	7511	1205/3105	NA	C
1/12	Special Education -- Self-Contained	2023	01	7511	1210/3110	NA	C
1/12	Special Education -- Preschool	2022	01	7511	1215/3115	NA	C
1/12	Extended Yr. Pgm. -- Severely Disabled	2024	01	7511	1220/3120	NA	C
C20	Special Education -- State Programs	2025	01	7509	1225/3125	NA	C
Applied Technology & Technical Education -- Restricted							
1/12	Career and Tech Ed -- Add-On	2031	01	7511	VAR/3155	NR	
C20	Career and Tech Ed -- Set-Aside			7509	VAR/3160	R	C
1/12	Comprehensive Guidance		01	7511	VAR/3155	R	C
Other Basic School Programs -- Restricted							
1/12	Class Size Reduction -- K-8	2032	01	7511	5201/3230	NA	C
Related to Basic Programs							
1/12	Pupil Transportation	2042	01	7511	5315/3415	NA	C
1/12	Transportation Levy	2043	01	7511	5371/3471	NA	C
1/12	Flexible Allocation-WPU Distribution Funding	2041	01	7511	5310/3410	NR	
Special Populations							
	Enhancement for At-Risk Students	2046	01	7511	5336/3336	R	D
	Enhancement for Accelerated Students	2048		7511	5330/3330	R	D
1/12	-- Gifted & Talented	2048	01	7511	5331/3211	R	D
1/12	-- Advanced Placement	2048	02	7511	5332/3212	R	D
1/12	-- International Baccalaureate Program	2048	03	7511	5612/3612	R	D
C20	Enhancement At-Risk -- Gang Prevention	2046	04	7509	5339/3220	R	D
C20	Youth-In-Custody	2046	05	7511	5340/3221	R	D
1/12	Adult Education	2047	01	7511	1609/3209	NR	D
1/12	Concurrent Enrollment	2049	01	7511	5333/3213	R	D
Charter Schools							
1/12	Charter School In Lieu of Local Funding	2054	01	7511	5627/3627	NA	A
1/12	Charter School Administrative	2055	01	7511	5862/3862	NA	C
Other							
C4	School Land Trust Program	2053	01	7511	5420/3520	NA	C
1/12	Reading Achivement	2056	01	7511	5805/3805	R	C
1/12	Educator Salary Adjustments	2058	01	7511	5876/3876	R	C
	Teacher Salary Supplement (DHRM)				5861/3861	R	C
C4	Library Books and Electronic Resources	2060	01	7511	5810/3810	NA	C
C20	School Nurses	2061	01	7511	5368/3468	R	C
C20	Critical Languages Program/Dual Immersion	2062	01	7511	5635/3635	R	C
C4	Year Round Math & Science (USTAR Centers)	2064	01	7511	5881/3881	R	C
C4	Paraeducator Funding	2069	01	7511	5685/3685	R	C
C4	Performance-Based Compensaion Pilot Program			7511	5877/3877	R	C
1/12	Early Intervention	2044	01	7511	5641/3641	R	
	Job Enhancement Program (Math/Science) (PEJEP)			7521	5861/3861	NA	C
Leeway Programs							
1/12	Voted Local Levy	2081	01	7511	5455/3555	NA	A
1/12	Board Local Levy	2082	01	7511	5460/3560	NA	A
One Time/Other Bills							
C4	Teacher Supplies and Materials	2067	01	7511	5868/3868	NA	C
1/12	BTS Elementary Arts Learning Program	2068	01	7511	5882/3882	R	C
C4	Grants for Online Testing	2801	12	7508	5646/3646		
C20	Electronic High School			7511	5408/3521	NA	C
C20	Peer Assistance Program	2801	17	7507	5690/3790	NA	C
C4	UPASS - Online Testing	0760	32	7511	5699/3799	NA	C

PROGRAMS		I				II	III
		USOE			DISTRICT		
		PGM	PJT	OBJ	PGM/REV	ELIGIBILITY	DISPOSITION
		2096					
OTHER SOURCES							
	Driver Education	0886	02	7511	5610/3710	NA	C
	School Lunch Program				8070/3770	NR	E
	Miscellaneous Grants (if negotiable)				MISC/MISC	R	E
FEDERAL SOURCES							
	Impacted Area Aid (81-815, 81-874)				VAR/4101	NA	F
	Adult/Continuing Education Programs				7580/4580	R	F
	Applied Technology Education Programs				VAR/4530	R	F
	NCLB Title I through Title X				NCLB	R	F
	Title VII Bilingual				7312/4312	R	F
	IDEA Programs (Special Education)				7520/4520	R	F
	Child Nutrition Programs				8071/4560	NR	F
	Miscellaneous Grants (if negotiable)				VAR/VAR	R	F

I Minimum School Program Chart of Accounts

1/12 Allocated by Formula, Distributed @ 1/12th per Month.
C20 Allocated by RFP, Distributed by C-20/Card 4.
C4 Allocated by formula, Distributed by Card 4. (C-20 not necessary)
Allocated by USOE staff, Distributed by Warrant

II Indirect Cost Eligibility

In accordance with instructions promulgated by the United States Department of Education, the indirect cost rates for Utah LEAs will be based on the Predetermined Fixed Rates with Carry Forward Provisions method. This particular methodology must be prepared annually and retained by the USOE for subsequent cognizant Federal agency review.

When applying a rate to a grant or contract, the approved rate in effect at the time the allowable costs are incurred determines the amount of indirect costs that may be charged to the grant or contract, i.e., the approved rate for FY10 must be matched with the applicable expenditures for FY10.

Each program or source of revenue is unique to the application of indirect cost rates. Indirect cost rates are determined from data acquired from the AFR. The Federal Indirect Cost Plan determines the actual percentages. The following characters illustrate the eligibility of certain programs listed previously as to the application of indirect cost rates, i.e.,

R = Restricted Rate ***NR = Non-Restricted Rate*** ***NA = Non-Allowable***

III Disposition of Unexpended Flow-thru Funds

Generated or authorized state revenues under the State-Supported Minimum School Program may be carried over at the end of the fiscal year, but some of those revenues are subject to certain restrictions. Any questions concerning the disposition of certain funds should be directed to the respective program coordinator at the USOE.

The following listing describes the general disposition of both MSP funds and some of the other funds frequently encountered. The letter corresponds to the respective programs listed previously.

A. These non-restricted revenues may be carried forward and expended in any of the school programs.

B. This restricted revenue may be carried forward, but must be expended in any program within the small school which originally generated the revenue.

C. The carry-forward of these restricted revenues is subject to terms and conditions provided by the USOE program coordinator. If RFP, these restricted revenues must be expended in the specific program where the allocation was orginally designated.

D. If RFP, the carry-forward of these restricted revenues is subject to terms and conditions provided by the USOE program coordinator, and these restricted revenues must be expended in the specific program where the allocation was originally designated. If not RFP, then the restricted revenues must be expended in the block where the allocation was orignally designated.

E. All school lunch revenues are allocated on the reimbursement basis; therefore, carry-forward alternatves are not applicable.

F. Federal revenues have various terms and conditions as stipulated by each grant. Any questions concerning the disposition of these funds should be directed to the respective program coordinator at the USOE.

IV Pass-Through Grantor's Number

A-133 310 (b) (2) requires that the pass-through grantor's number appear on the Schedule of Federal Financial Assistance as applicable.

The grantor numbers for Federal assistance received through the USOE is derived from the coding sequence contained in the Recipient Report.

A typical USOE code in the Recipient Report will appear as follows:

Recipient	00	District X
Year	09	
Revenue	19	Federal IDEA PI 101476 84-0272
Division	06	Student Achievement
Project	30	Flow Through

From this, the six-digit grantor number is determined using the following method:

YY-RRDD

. . . Where	Y	=	Year
	R	=	Revenue
	D	=	Division

Hence, from the actual coding sequence displayed earlier, the acceptable grantor number would be: