Special Education Finance

USEAM Updates – May 2011

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IDEA Funding

- 0.3% reduction to Section 611 (3-21)
  - FY11 $108,991,238
  - FY12 $108,662,764
  - $328,764 reduction in state level activities
- 0.2% reduction to Section 619 (3-5)
  - FY11 $3,504,241
  - FY12 $3,497488
  - $6,753 reduction in allocation to LEAs

IDEA Funding Analysis

- Base
  - Districts steady, Charters fluctuating
- Population
  - Funding is reflective of prior enrollment change
- Poverty
  - 17% jump in poverty reported
  - Significant impact on funding for all LEA
  - LEA poverty change may not be represented by funding

http://www.schools.utah.gov/sars/IDEA-Funding.aspx

Time and Effort Certification

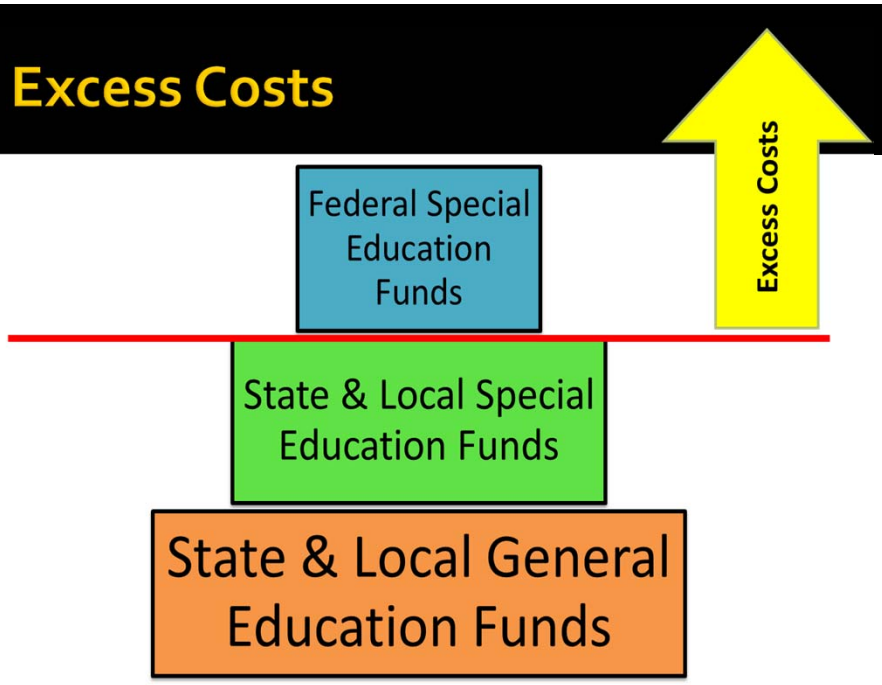
- Districts – EDGAR p 297 (OMB Circular A-87)
- Charters – EDGAR p 334 (OMB Circular A-122)
- Required in addition to standard payroll documentation

Personnel Activity Report

- After-the-fact documentation
- Not based on budgets or estimated time distribution
- Account for total activity for each employee
- Signed by employee or immediate supervisor (best practice = signed by both)
- For paraprofessionals – must include total hours to verify compliance with FLSA

Warning!
Falsification of personnel records is a FELONY offense

Excess Costs



Excess Cost Calculation

- At the beginning of the year, figure out where the line is
- At the end of the year, prove that you spent everything below the line **before** you used federal money on any excess costs
- Calculators at http://www.schools.utah.gov/sars/Finance/Fiscal-Monitoring.aspx

Excess Costs Timing

- The amount you need to hit the excess costs line is calculated based on the prior school year (2010-11)
- Your current year budget must show at least this (to the line) amount from state and local funds (2011-12).
- At the end of the year, be prepared to show that you actually spent as budgeted – up to the line with state and local funds. (2011-12)

Calculating MOE

- Amounts submitted through your AFR/APR
- Coordinate with your business department
- Include ALL state and local special education expenditures
- Do not include Medicaid
- Double check the amounts reported in UCA
- If you received exception or adjustment, verify amount in UCA

High Cost Students

- Students with significant educational needs
- Individual cost of over $15,000 per year
- Submit FY11 documentation via UPIPS
- Non-reimbursable costs only
- Receive limited support (currently, less than 11% of requested funds are available)

- Funds and eligibility under review by Finance Committee

Extended Year for Special Educators

- No program changes
- Funding moved to "State Programs"
- No change in funding
- Anticipate 2.5 days available per special educator
- We will verify eligibility in CACTUS – make sure your assignments are correct