



Special Education Fiscal Compliance

Business Administrator Training

June 25, 2020

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Utah State Board of Education

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Overview of Special Education Funds

State funds

- Appropriated by the legislature
- Seven different fund types with unique purposes
- Distributed to LEAs on a 1/12 basis
- No expiration date

Federal funds

- Appropriated by U.S. Department of Education
- Two different fund types
- Distributed on a reimbursement basis
- 27 month period of availability

Carrying Forward Funds

State and Federal funds automatically carry forward

Total state funds that carry forward are limited to 20% of budget

Federal Funds have no carry forward amount limit

Special Education Rules X.A.8

Higher carry forward balances create monitoring risk

State Special Education Funds

- Carry forward analysis
 - “Budget” is determined to be all special education expenditures
 - Total expenditures are derived from the APR
 - Local
 - State
 - Federal
 - Total carry forward funds are derived from the APR and/or deferred revenue reports
 - State funds only
 - Total carry forward is divided by total expenditures
 - Any amounts exceeding 20% are subject to being recovered by the USBE



State funds Recoupment Timeline



June 8, 2020. Initial carry forward sent to LEAs



August 1, 2020. Spend down plans due to USBE



June 30, 2021. All carry forward spending must be completed



December 30, 2021. FY21 carry forward balances will be analyzed



January 15, 2022. Notification of excess balances



March 21, 2022. Excess carry forward balances are due to USBE

Special Education Fiscal Rules

Under revision by USBE

USBE Board will consider revisions at July Board meeting

Highlights

- [Time and effort documentation required for state funds](#)
- [Added language for incidental benefit](#)
- [Aligned allowable cost chart with the USBE chart of accounts](#)
- [Added clarification of documents reviewed during monitoring visits](#)



Questions?

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