Administrative Responsibilities

Allocation of Funds to LEAs (34 CFR §76.51; 34 CFR 300.705; USBE SER X.A.) and Charter Schools (34 CFR §§76.785–76.799; 34 CFR §300.209; USBE SER IX)

SEA will:

- Adjust allocation for new LEAs (34 CFR §300.705(b)(2))
- Adjust allocation for new and expanding charter schools (34 CFR §§76.796-76.797)

Determination of allowable activities and costs of special education funds, which are restricted (categorical monies), that must be spent for the education of students with disabilities.

SEA will:

- Insure LEAs use IDEA funds to pay for allowable activities in providing special education and related services (34 CFR § 300.202; USBE SER X.B(3)
- Insure LEAs use IDEA funds only to pay the excess costs of providing special education and related services (34 CFR §§300.16 and 300.202; USBE SER IX.B.3

LEAs will use rules and regulations to determine:

- Insure appropriate use of funds (34 CFR §§76.760–76.761 and 300.202)


SEA and LEAS will:

- Insure proper disbursement of and accounting of Federal funds using financial management systems that provides: retention requirements for records, requests for transfer of records, methods for collection, transmission and storage of information, access to records, and restrictions on public access to records. (34 CFR §§76.702, 200.302, and 200-333-200.337)
- Insure timely obligation and liquidation (34 CFR §§76.703, 76.707–76.710 and 200.309)

Indirect Costs (34 CFR §§76.563–76.569)

SEA will:

- Mange indirect costs
– General Management Costs—restricted rate (34 CFR §76.565)
– Fixed costs – restricted rate (34 CFR §76.566)
– Other expenditures – restricted rate (34 CFR §76.567)
– Occupancy and space maintenance costs – restricted rate (34 CFR §76.568)

SEA Eligibility (34 CFR §§300.100-300.199)

**SEA will:**

- Be found eligible based on standards (34 CFR §§76.50, 76.201–76.235 76.500)
- Submit an application and State plan to OSEP (34 CFR §§76.100–76.106, 76.140–76.142, 300.100)

**LEAs will:**

- Follow state guidelines for applying for subgrants (34 CFR §76.300-76.401, 300.705)

*State Maintenance of Financial Support (MFS)*

**SEA will:**

- Not reduce the amount of State financial support for special education and related services for students with disabilities, or otherwise made available by the state because of the excess costs of educating those students, below the amount of the support for the preceding fiscal year. OSEP reduces the allocation of funds under Section 611 of IDEA Part B for any fiscal year in which the State fails to comply with the maintenance of State financial support requirement by the same amount by which the State fails to meet the requirement. A State may not use funds paid to it under IDEA Part B to satisfy State law-mandated funding obligations to
LEAs, including funding based on student attendance or enrollment, or inflation (34 CFR §300.163).

- Calculate MFS by April 1 of each year, following the close of the Utah State Legislative session. The calculation includes allocations made to the USBE, LEAs, and other State agencies that may receive funds for students with disabilities. Other agencies may include (but are not limited to) the Utah Schools for the Deaf and the Blind, Utah State Office of Rehabilitation, and the Utah Division of Substance Abuse and Mental Health. The determination of whether Utah met the MFS requirement is included with the IDEA application.

Timelines and Reporting Requirements

LEAs will:

- Report expenditures of State special education funds in the Annual Financial Report and Annual Program Report submitted by each LEA Business Administrator to USBE. These funds are subject to fiscal monitoring and must be included as part the LEA annual audit and any A-133 single audit.