

# ALLOWABLE USES OF STATE SPECIAL EDUCATION FUNDS

<https://schools.utah.gov/file/62ae9983-8778-4d45-99b0-a238c9deec83#page=31>

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- State special education funds are restricted monies which must be spent for the education of students with disabilities. These funds may be spent only for direct costs.
  - 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.
  - These funds are subject to fiscal monitoring and must be included with the LEA annual audit.

# ALLOWABLE DIRECT COSTS

- The following object codes specify allowable direct costs of students with disabilities:
  - 115 - Properly licensed personnel in direct supervision or coordination of special education programs
  - 131 - Properly licensed teachers who teach students in special education programs/services
  - 132 - Substitute teachers
  - 141 - Social workers who work directly with students in special education programs/services
  - 143 - Properly licensed health personnel who are assigned to work with students in special education programs/services
  - 144 - Properly licensed persons qualified as psychologists who are used in identifying and evaluating students with disabilities and in instructional or treatment services
  - 152 - Secretarial personnel assigned to work directly with special education programs/services
  - 161 - Teachers' aides and paraprofessionals (including bus aides)
  - 200 - Employee benefits
  - 210 - State retirement
  - 220 - Social security
  - 230 - Local retirement (for individual special education employees)

# CONTINUED

- 240 - Group insurance (licensed and classified personnel assigned to programs for students with disabilities-prorated if part-time)
- 270 - Industrial Insurance—Workman's Compensation
- 280 - Unemployment insurance (for individual special education employees)
- 290 - Other employee benefits (for individual special education employees)
- 320 - Contracted services and other costs for instructional programs which can be traced directly to special education programs/services without the need for proration
- 452 - Rental of equipment for programs for students with disabilities
- 580 - Approved travel for personnel in conjunction with their assignments to special education programs/services
- 610 - Teaching supplies
- 641 - Textbooks
- 644 - Library books
- 650 - Instructional media/materials (periodicals)
- 660 - Audiovisual materials
- 730 - Equipment for the special education programs/services

# UNALLOWABLE DIRECT COSTS

- Unallowable function and object codes:
  - 2300 – Administration
  - 2600 - Operation and maintenance of school plant (except a separate direct telephone line to the special education area/classroom specifically)
  - 2700 - Pupil transportation (provided under the transportation program)
  - 4000 - Capital outlay, except for equipment for programs specifically for students with disabilities
  - 451 - Rental of land and buildings
  - 520 - Insurance on district property
  - 800 - Other objects