

# **SPECIAL EDUCATION**

# **ACCOUNTING**

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# OVERVIEW

- **How to make maximize your special education dollars**
  - **Categorical aid / Medicaid vs grants**
  - **Transfer of service**
  - **High Cost Special Education Aid**
  - **Indirect rate**
- **Talking with your special education director**

# PROJECT 011 AIDABLE COSTS

## Aidable Costs

- **Licensed Spec Ed Staff: Teachers, Aides, Special Ed Director, Special Ed Specialty Staff and Special Ed Subs.**
- **Special Ed Transportation and Special Ed Unemployment**
- **Purchased Service OT, PT, Speech (Aid Eligible Contracted Services)**

*If unsure, look up the cost on the Fund 27 Matrix to see if it's project 011 eligible*

# PROJECT 011 AIDABLE COSTS

## Aidable Costs

### Instructional Staff

Special education instructional staff—teachers and aides—are eligible for categorical aid provided they have a valid DPI license for their area and grades of assignment. Instruction must be delivered as required by students' IEPs. Extended school year (ESY) instruction provided during the summer as required by students' IEPs is eligible, but summer school is not. Long-term (45 days or more) substitute teachers have the same license requirements as permanent teachers. Short-term (less than 45 days) substitute teachers are eligible with any valid DPI educator license.

# PROJECT 019 COMMON COSTS

## Project code 019 - Non Aidable or Aid from Others

- **Non-licensed Special Ed Staff - Special Ed Clerical**
- **Payment to CESA or Another School District Purchased Service Private School Tuition**
- **Purchase Service - Medicaid Claim provider**

# IDEA FEDERAL GRANTS

## Project 341/347 Suggested Expenditures Allowable Cost

- **SPED Allowable Costs DPI Guidance Page**
- **Guide**

***Special Ed Classroom Supplies, Non-capital, Assistive Technology based on IEP, IEP Software, Private Special Ed Tuition, field trips.***

# OVERVIEW

- **1505-SE Annual report**
- **SPED aid worksheet**
- **Act 221 Social Work, Guidance, Nurse, & Psych**

# Act 221

**Positions authorized by legislature to have a portion of their costs automatically covered by Special Education Categorical Aid**

**If you aren't coding costs by the allowed percentages to Fund 27, your district is missing out on being reimbursed on those costs.**

**[Act 221 DPI Guidance](#)**



# EXAMPLE

## Speech and Language Pathologist

**\$100,000 District Employee who is serving Medicaid eligible students as part of their Speech and Language caseload**

# EXAMPLE

## Speech and Language Pathologist-156600

### 1. Project 019

- a. **\$0 returned**

### 2. Project 011

- a. **\$30,000 returned (categorical aid \$100,000 \* estimated 30% reimbursement rate by DPI)**
- b. **\$10,000 returned (hypothetical medicaid billing)**

### 3. 341 - Idea Grant Shy away from this as other grant eligible costs are usually a better fit to maximize aids

# EXAMPLE

**Richardson School Students (Behavioral/Autism Private School Student)**

**\$100,000 annual cost**

**Acceptable Project Codes: 019,341**

**019 - Non Aidable Eligible for High Cost**

**341- Idea Flow Through Grant**

# EXAMPLE

## Richardson School Student-436000

### 1. Project 019

- a. **\$0 returned but can be claimed on High Cost Special Education claim**

### 2. Project 011

- a. **Not eligible combination DO NOT USE!**

### 3. Project 341

- a. **\$100,000 returned but not able to be claimed on High Cost Special Education**

# PUT IN THE GRANT R' NO

**Audience Polls - What are generally good costs to put on the IDEA Flow Through special education grant?**

- 1. Physical Therapist**
- 2. Special Education Teacher**
- 3. Teacher Aide**
- 4. Special Education Secretary**
- 5. Sub Teacher**
- 6. Tech Ed Teacher**

# TRANSFER OF SERVICE

**Working together with your Special Ed Director and Pupil Enrollment Coordinator**

- **Look for students who transferred to your school district that have Special Education or EL needs.**
- **Determine the amount of additional cost to your district (1:1 Aide, CESA cost).**
- **This is due early September. Adds revenue to the revenue limit.**

# HIGH COST SPEC ED AID

**Cost over \$30,000 per child is eligible for extra aid**

- **181 out of 421 districts claimed this aid in 21/22**
- **Average aid amount was \$61,359 per district**
- **Additional aid is only paid local project 011/019 coded expenses.**
- **Due March 3, 2023**

# INDIRECT RATE

## **Collecting the indirect rate on grants**

**Additional revenue for Fund 10 paid by the federal government.**

**Example: Indirect Rate of 5.5% on \$100,000 of #341 expenses creates \$5,500 in revenue for fund 10.**



# ONE LAST REMINDER

- 1. Talk to your Special Education Director regularly, they have the information you will need for a lot of these areas**
- 2. Maximizing this funding helps their departments and helps the district overall**

# QUESTIONS?

# THANK YOU!

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