

UTAH STATE BOARD OF EDUCATION

Subject:

INFORMATION: Special Education Program Code for Expenditures from Unrestricted Funds

Agenda item type:

Information Item

Recommended Action:**Background:**

USBE staff has added a program code for financial reporting of special education expenditures using unrestricted funds. USBE is making this code available to LEAs to facilitate reporting of expenditures in special education with unrestricted sources of funding not necessarily dedicated to special education.

The program code and guidance is as follows:

1299 - Special Education Expenditures from Unrestricted Funds

Guidance: LEAs should use this code to report expenditures for special education costs from unrestricted non-special education fund sources to identify unmet special education needs. Expenses reported with this code will be counted towards special education maintenance of effort.

Contact:

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Attachments:

1. FY24ChangeLog
2. FY24ProgramCodes