

State Aid & IDEA Part B, Section 611 Allowable Costs

May 2018



Michigan Department of Education
Office of Special Education

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State Aid & IDEA Part B, Section 611 Allowable Costs

Sections 51a, 52, and 53a of the State School Aid Act limit categorical reimbursement to costs approved by the Michigan Department of Education. Federal flowthrough funds for the *Individuals with Disabilities Education Act* (IDEA) are appropriated in Section 51a of the State School Aid Act and are subject to the same funding criteria as state funded programs, except where noted.

The following is a list of items approved to be included as direct costs on the SE-4096, Special Education Actual Cost Report, IDEA Federal Grant application, and Final Expenditure Report (FER). This list also applies to on-grounds juvenile detention programs funded under Section 24 of the State School Aid Act. Items not on this list require prior Department written approval before being charged to the federal grant or state aid as direct costs.

Costs contracted from another Michigan public school district are not allowed on the SE-4096 and Section 24 SE-4824 cost reports or the IDEA federal grant budget.

Function Code 122 - Instruction

Special education classroom salaries. Report teacher costs using one of the program codes from the following table.

Object Code	Program Code	Description	2018-2019 State Aid Funds	2018-2019 IDEA Flowthrough
1240	110	Mild Cognitive Impairment	Y	Y
1240	120	Moderate Cognitive Impairment	Y	Y
1240	130	Severe Cognitive Impairment	Y	Y
1240	140	Emotional Impairment	Y	Y
1240	150	Specific Learning Disability	Y	Y
1240	160	Hearing Impairment	Y	Y
1240	170	Visual Impairment	Y	Y
1240	180	Physical & Other Health Impairment	Y	Y

Object Code	Program Code	Description	2018-2019 State Aid Funds	2018-2019 IDEA Flowthrough
1240	190	Severe Multiple Impairment	Y	Y
1240	191	Early Childhood Special Education	Y	Y
1240	192	Severe Language Impairment	Y	Y
1240	193	Autism Spectrum Disorder	Y	Y
1240	194	Resource Program	Y	Y
1620	N/A	Secretary/Clerical - Must work 100 percent of the time in special education.	Y	N
1630	N/A	Aide Salary Report by program assignment; instructional aides must be reported under Function Code 122-Instruction (lines 1-15 on the SE-4096). If aides have a split assignment, a personnel activity report (PAR) is required (Appendix A).	Y	Y
1690	N/A	Interpreter	Y	Y
1860	N/A	Substitute of Temporary Aide	Y	Y
1870	N/A	Substitute Teacher - Substitute teachers for IDEA professional development activities are reported under Function Code 221.	Y	Y
1880	N/A	Substitute or Temporary Clerical	Y	N

Function Code 122 - Purchased Services Staff

Object Code	Description	2018-2019 State Aid Funds	2018-2019 IDEA Flowthrough
3110	Contracted Instructional Services - Approved special education instructional staff must be reported using the program codes on page 4. This is for public school academies and intermediate school districts only. Payments made for tuition are not considered professional development and are not an allowable cost.	Y	Y
3110	Substitute Teacher or Aide Contracted From a Third Party Agency - This is for local and intermediate school districts and public school academies.	Y	Y
3190	Other Professional/Technical Services for Staff - Such as medical consultation not provided under employee benefits.	Y	Y

Function Code 122 – Purchased Services Non–Staff

Object Code	Description	2018-2019 State Aid Funds	2018-2019 IDEA Flowthrough
3210	Local Travel for Staff Traveling Between Buildings Only - Note: Record conference/in-service/workshop travel under Improvement of Instruction as Function Code 221, Object Code 3220 for instructional staff. Record conference/in-service/workshop travel for support services staff under Function Code 283, Object Code 3220. Payments for tuition are not considered professional development and are not an allowable cost.	Y	Y

Object Code	Description	2018-2019 State Aid Funds	2018-2019 IDEA Flowthrough
3450	Instructional Software Licenses Only - i.e., digital text book subscriptions for special education students, not curriculum choices such as Edgenuity.	Y	Y
3610	Printing for Instructional Materials on a Contracted Basis	Y	Y
4120	Instructional Equipment and Instructional Equipment Maintenance (i.e., hearing aids) - Used 100 percent for special education. This does not include repair or replacement costs for copy, fax, or other non-instructional equipment or machines.	Y	Y
4220	Rental of Special Education Instructional Equipment (i.e., wheelchairs). This does not include rental of copy, fax, or other non-instructional equipment of machines.	Y	Y
5110	Teaching Supplies and Materials - Includes consumable items and equipment valued less than \$5,000 for each piece. Only items used for pupil evaluation or instruction are reimbursable. An example includes instructional assistive technology toolkits for students with individualized education programs (IEPs). Furniture and instructional equipment ordinarily available for general education pupils are not reimbursable. This includes items such as desks, chairs, lockers, movies, overhead projectors, smart boards and white boards, and like items. Objects of expenditure should be assigned on a direct charge basis to each program.	Less than \$5,000 Y	Less than \$5,000 Y
5210	Textbooks for Exclusive Special Education Use - Including Braille and Talking Book expense.	Y	Y

Object Code	Description	2018-2019 State Aid Funds	2018-2019 IDEA Flowthrough
5310	Library Books – These are limited to center-based programs in self-contained special education buildings and special education learning material centers.	Y	Y
5410	Periodicals for Special Education Pupil Use Only	Y	Y

Function Code 122 – Capital Outlay

Object Code	Description	2018-2019 State Aid Funds	2018-2019 IDEA Flowthrough
64xx	Capital Outlay - Refers to non-consumable instructional equipment items that cost \$5,000 or more for each piece (based on the net invoice price of the equipment and other accessories or apparatus necessary to make the equipment usable for its acquired purpose). Installation costs are not included. Furniture and instructional equipment ordinarily available for general education pupils such as movie projectors, smart boards and white board, and lab tables are not reimbursable. Computers used 100 percent in special education classrooms for instruction are reimbursable.	\$5,000 Y	\$5,000 Y

Function Code 122 – Other Expenses

Object Code	Description	2018-2019 State Aid Funds	2018-2019 IDEA Flowthrough
7410	Dues and Fees for Special Education Personnel Memberships in Professional Organizations Related to Special Education – Includes professional licenses for instructional and support personnel. Criminal background checks and Hepatitis B vaccines are now recorded under Function Code 283, Object Code 3190 or 7410.	Y	Y

Function Code 122 – Employee Benefits for Instructional Staff Only

Object Code	Description	2018-2019 State Aid Funds	2018-2019 IDEA Flowthrough
2100	Insurance - i.e., individual health, dental, life, and other benefits in the 2100 series.	Y	Y
2410	Physicals, Hepatitis B Vaccines	Y	Y
2800	Retirement, Social Security, Medicaid – Includes other employee benefits in the 2800 series. Note: Special Allowance coded under 23xx (i.e., tuition is not an allowable cost.)	Y	Y
2920	Cash Payments - In lieu of benefits in the 2100 series.	Y	Y

Function Code 213 – Health Services

Object Code	Description	2018-2019 State Aid Funds	2018-2019 IDEA Flowthrough
1160	Supervision - Must be at least half-time special education.	Y	Y
1410	Physician - When listed as an employee; for diagnosis or evaluation services only. Note: Services provided by a physician other than for diagnostic or evaluation purposes are subject to the medical exclusion and not reimbursable (Garret vs. U.S. Supreme Court, March 3, 1999).	Y	Y
1450	Nurse - Special education only.	Y	Y
1470	Physical Therapist	Y	Y
1480	Occupational Therapist	Y	Y
1490	Other Technical - Department approval required.	Y	Y
1620	Secretary/Clerical - Must work 100 percent of the time in special education.	Y	N
1630	Aides – Includes health care aides serving under an occupational therapist, physical therapist, or nurse. Note: If aides have a split assignment, a personnel activity report (PAR) is required (Appendix A).	Y	Y
1860	Substitute or Temporary Aide	Y	Y
1880	Substitute or Temporary Clerical	Y	N
3000-7000	Series - Refer to pages 6-8 for directions (contracted costs from another Michigan public school district are not allowed).	Y	Y

Object Code	Description	2018-2019 State Aid Funds	2018-2019 IDEA Flowthrough
3130	Professional/Technical - Contracted audiological medical service, psychologist, or other student services (reported under appropriate function codes).	Y	Y

Function Code 214 – Psychological Services

Object Code	Description	2018-2019 State Aid Funds	2018-2019 IDEA Flowthrough
1430	Psychologist/Psychiatrist	Y	Y
1620	Secretary/Clerical - Must work 100 percent of the time in special education.	Y	N
1630	Bilingual Aides - Under R 340.1793.	Y	Y
1860	Substitute or Temporary Aide	Y	Y
1880	Substitute or Temporary Clerical	Y	N
3000-7000	Series. Refer to pages 6-8 for directions (contracted costs from another Michigan public school district are not allowed).	Y	Y
3130	Professional/Technical - Contracted audiological medical service, psychologist, or other student services (reported under appropriate function codes).	Y	Y

Function Code 215 – Speech Pathology and Audiology

Object Code	Description	2018-2019 State Aid Funds	2018-2019 IDEA Flowthrough
1280	Speech and Language Therapist	Y	Y
1490	Audiologist	Y	Y
1620	Secretary/Clerical - Must work 100 percent of the time in special education.	Y	N
1630	Bilingual Aides - Under R 340.1793.	Y	Y
1820	Substitutes for Speech Audiology	Y	Y
1860	Substitute of Temporary Aide	Y	Y
1880	Substitute or Temporary Clerical	Y	N
3000-7000	Series - Refer to pages 6-8 or directions (contracted costs from another Michigan public school district are not allowed).	Y	Y
3130	Professional/Technical - Contracted audiological medical service, psychologist, or other student services (reported under the appropriate function codes).	Y	Y

Function Code 216 – Social Work Services

Object Code	Description	2018-2019 State Aid Funds	2018-2019 IDEA Flowthrough
1440	School Social Work	Y	Y
1620	Secretary/Clerical - Must work 100 percent of the time in special education.	Y	N
1630	Bilingual Aides - Under R 340.1793.	Y	Y
1820	Substitute Social Worker	Y	Y
1860	Substitute of Temporary Aide	Y	Y
1880	Substitute or Temporary Clerical	Y	N
3000-7000	Series - Refer to pages 6-8 for directions (contracted costs from another Michigan public school district are now allowed).	Y	Y
3130	Professional/Technical - Contracted audiological, medical service, psychologist, or other student services (reported under appropriate function codes).	Y	Y

Function Code 217 – Visual Aid Services

Object Code	Description	2018-2019 State Aid Funds	2018-2019 IDEA Flowthrough
1270	Media Specialist for the Visually Impaired	Y	Y
1290	Orientation and Mobility Specialist	Y	Y
1620	Secretary/Clerical - Must work 100 percent of the time in special education.	Y	N
1630	Bilingual Aides – Under R340.1793.	Y	Y
1860	Substitute of Temporary Aide	Y	Y
1880	Substitute or Temporary Clerical	Y	N
3000-7000	Series - Refer to pages 6-8 for directions (contracted costs from another Michigan public school district are not allowed).	Y	Y
3130	Professional/Technical - Contracted audiological, medical service, psychologist, or other student services (reported under appropriate function codes).	Y	Y

**Function Code 218 –
Special Education Consultant and Early Childhood Services**

Object Code	Description	2018-2019 State Aid Funds	2018-2019 IDEA Flowthrough
1250	<p>Instructional Consultation - To include special education teacher consultants and non-classroom early childhood special education instructional staff under Rules 340.1755 and 340.1862. Cost for programs under Rule 340.1862 apply to state aid only.</p> <p>Teacher consultants functioning under Rule 340.1749. For teacher consultants with a split assignment, only the teacher consultant time is reported here.</p> <p>Report teacher consultants functioning under Rule 340.1748a without a caseload under Function Code 221.</p>	Y	Y
1620	Secretary/Clerical - Must work 100 percent of the time in special education.	Y	N
1630	Aides – May have a split assignment; for early classroom programs only; a PAR is required (Appendix A).	Y	Y
1820	Substitute Teacher Consultant	Y	Y
1860	Substitute of Temporary Aide	Y	Y
1880	Substitute or Temporary Clerical	Y	N
3000-7000	Series - Refer to pages 6-8 for directions (contracted costs from another Michigan public school district are not allowed).	Y	Y

Function Code 219 – Other Pupil Services

This includes a transition coordinator, music therapist, recreation therapist, teacher of homebound/hospitalized, and other professional personnel who qualify under R340.1792 and are not included elsewhere.

Object Code	Description	2018-2019 State Aid Funds	2018-2019 IDEA Flowthrough
1490	Other Professional Personnel	Y	Y
1620	Secretary/Clerical - Must work 100 percent of the time in special education.	Y	N
1630	Aides – May have a split assignment; for early classroom programs only; a PAR is required (Appendix A).	Y	Y
1820	Substitute Teacher Consultant	Y	Y
1860	Substitute of Temporary Aide	Y	Y
1880	Substitute or Temporary Clerical	Y	N
1890	Substitute Homebound/Hospitalized teachers	Y	Y
3000-7000	Series - Refer to pages 6-8 for directions (contracted costs from another Michigan public school district are now allowed)	Y	Y

Function Code 221 – Improvement of Instruction

Object Code	Description	2018-2019 State Aid Funds	2018-2019 IDEA Flowthrough
1250	Teacher Consultants Without a Student Caseload - Functioning under special education Rule 340.1748a.	Y	Y
1870	Substitute Teachers - IDEA professional development activities only.	N	Y
3120	Professional Development - Performed by personnel qualified to assist district staff in performing their duties.	Y	Y
3220	Conference/In-Service/Workshop Travel (instructional staff only)	Y	Y
3000-7000	Series - Refer to pages 6-8 for directions (contracted costs from another Michigan public school district are not allowed).	Y	Y

**Function Code 226 –
Supervision and Direction of Instructional Staff**

Object Code	Description	2018-2019 State Aid Funds	2018-2019 IDEA Flowthrough
1120	Assistant Superintendent or Director of Special Education With the Title of Assistant Superintendent - Must be at least half-time at the local district or public school academy level. Intermediate school district special education directors must be full time.	Y	Y
1160	Supervisors - Must work at least half of their employment within the entity for reimbursement.	Y	Y
1170	Director of Special Education Who Is Not an Assistant Superintendent - Must be at least half-time at the local district or public school academy level). Intermediate school district special education directors must be full time.	Y	Y
1620	Secretary/Clerical - Must work 100 percent of the time in special education.	Y	N
1880	Substitute or Temporary Clerical	Y	N
3000-4000 & 7000	Series - Refer to pages 6-8 for directions (contracted costs from another Michigan public school district are not allowed).	Y	Y

**Function Code 231 –
Board of Education (Purchased Services Only)**

Object Code	Description	2018-2019 State Aid Funds	2018-2019 IDEA Flowthrough
3170	Hearing Officer and Mediation Fees - Hearing officer fees when an attorney is a hearing officer as required by special education rules. Note: School attorney fees for hearing are not allowable.	Y	Y
3180	Federal Audit Expenses - Chargeable to the appropriate federal grant provided there is a bill showing actual audit costs.	N	Y
3190	Professional Technical - Hearing officer and mediation fees if an attorney is not used. Court recorders for hearing cost are included here.	Y	Y

Function Code 241 – Office of School Principal

Object Code	Description	2018-2019 State Aid Funds	2018-2019 IDEA Flowthrough
1160	Special Education Supervisors Acting as Principals – Allowed when the school building is used solely for special education purposes.	Y	Y
1620	Secretary/Clerical - Must work 100 percent of the time in special education.	Y	N
1880	Substitute or Temporary Clerical	Y	N
3000-4000 & 7000	Series - Refer to pages 6-8 for directions (contracted costs from another Michigan public school district are now allowed)	Y	Y

Function Code 261 – Direct Operation and Maintenance

Limited to facilities used solely for special education where the direct cost method is used. If a district chooses to use this method, the district must include a description of how the direct operation and maintenance is calculated. The district may not charge indirect costs for any special education supportive or related service housed in a facility for which direct operation and maintenance is charged. A description must accompany the SE-4096 and include: (a) a list of all special education programs, support services, and related service personnel housed in the facility; (b) the salary and related costs for each; and (c) the procedure used to deduct these costs from the indirect cost claimed by line item.

Special procedures and examples are available from the Office of Special Education upon request. The combination of direct and indirect totals cannot exceed the limit established in the State Aid Act which is presently 15 percent. Only state funds may be used for these costs.

Object Code	Description	2018-2019 State Aid Funds	2018-2019 IDEA Flowthrough
1550	Crafts and Trades	Y	N
1620	Other Operation and Services. This is limited to switchboard operator or receptionist in a facility used exclusively for special education.	Y	N
1640	Custodian	Y	N
1670	Laborer	Y	N
2000	Employee Benefits (same as for Function Code 122, see page 9)	Y	N
3000	Purchased Services	Y	N
3800	Utilities	Y	N
3900	Insurance	Y	N
4100	Repair and Maintenance Services	Y	N
4200	Rentals	Y	N

Object Code	Description	2018-2019 State Aid Funds	2018-2019 IDEA Flowthrough
1550	Crafts and Trades	Y	N
1620	Other Operation and Services. This is limited to switchboard operator or receptionist in a facility used exclusively for special education.	Y	N
1640	Custodian	Y	N
5900	Supplies & Materials for Operation & Maintenance	Y	N

Function Code 271 – Pupil Transportation

Object Code	Description	2018-2019 State Aid Funds	2018-2019 IDEA Flowthrough
33xx	Use this code to report costs for federally funded field trips and Department approved Section 53a transportation. Refer to Appendix B, "IDEA Reimbursement of Field Trip Transportation." Section 53a transportation expenditures are carried forward from the SE-4094 Transportation Expenditure Report to this line.	Section 53 Transportation Only	Y

Function Code 281 - Planning, Research, Development and Evaluation

Costs limited to those 100 percent attributable to special education programs and services.

Object Code	Description	2018-2019 State Aid Funds	2018-2019 IDEA Flowthrough
1180	Special Education Approved Personnel - Functioning as planner/ monitors, child find coordinators, or compliance personnel.	Y	Y
1620	Secretary/Clerical - Must work 100 percent of the time in special education.	Y	N
1880	Substitute or Temporary Clerical	Y	N
3000-7000	Series - Refer to pages 6-8 for directions (contracted costs from another Michigan public school district are not allowed)	Y	Y

Function Code 283 – Staff/Personnel Services

Object Code	Description	2018-2019 State Aid Funds	2018-2019 IDEA Flowthrough
3120	Professional Development - Performed by personnel qualified to assist district staff in performing their duties more effectively	Y	Y
3190	Criminal Background Checks/Hepatitis B Vaccines (contracted service)	Y	Y
3220	Conference/In-Service/Workshop Travel for Non-Instructional Personnel	Y	Y
7410	Criminal background Checks/Hepatitis B Vaccines	Y	Y

Function Code 284 –Support Services Technology for ISD Central Registry and IEP Software

Report data processing costs related to instructional materials under Function Code 122-Instruction. If a district operates their own computer program, an auditable method of billing must be used. Reimbursement is limited to operational costs and may not include purchase or replacement of equipment in the service costs.

Object Code	Description	2018-2019 State Aid Funds	2018-2019 IDEA Flowthrough
1510	Data Processing Personnel - One secretary/clerical may be federally funded for the central registry at the ISD only.	N	Y
3160	Contract Data Processing Services for Central registry Only From a Non-School Entity - Costs cannot include programming charges or overhead costs. They are limited to machine time, keypunch, and supplies.	Y	Y
3450	IEP Software	Y	Y

Function Code 299 – Other Support Services

Object Code	Description	2018-2019 State Aid Funds	2018-2019 IDEA Flowthrough
4190	Other Purchased Services – Room and board for special education students.	Y	N

**Function Code 2XX –
Employee Benefits for Support Services Personnel Only**

Object Code	Description	2018-2019 State Aid Funds	2018-2019 IDEA Flowthrough
2100	Insurance - i.e., individual health, dental, life and other benefits in the 2100 series.	Y	Y
2410	Physicals, Hepatitis B Vaccines	Y	Y
2800	Retirement, Social Security, Medicaid - Includes other employee benefits in the 2800 series) Note: Special Allowances coded under 23xx (i.e., tuition) are not an allowable cost.	Y	Y
2920	Cash Payments - In lieu of benefits in the 2100 series.	Y	Y

Function Code 331 – Community Activities

Object Code	Description	2018-2019 State Aid Funds	2018-2019 IDEA Flowthrough
3220	Travel Expenses for Special Education Parent Advisory Committee Members	Y	Y

Function Code 371 – Non-Public School Pupils (Used for Federal Proportionate Share Requirement)

Services to pupils attending a school established by an agency other than the state, subdivision of the state, or the federal government, which usually is supported primarily by other, non-public funds.

Object Code	Description	2018-2019 State Aid Funds	2018-2019 IDEA Flowthrough
1250	Special Education Teacher Consultant - Must be providing direct services to non-public school pupils.	N	Y
1280	Speech and Language Therapist	N	Y
1430	Psychologist/Psychiatrist	N	Y
1440	School Social Work	N	Y
1470	Physical Therapist	N	Y
1480	Occupational Therapist	N	Y
2100	Insurance - i.e., individual health, dental, life and other benefits in the 2100 series.	N	Y
2410	Physicals, Hepatitis B Vaccines	N	Y
2800	Retirement, Social Security, Medicaid - Includes other employee benefits in the 2800 series. Note: Special Allowances coded under 23xx (i.e., tuition) are not an allowable cost.	N	Y
2920	Cash payments - In lieu of benefits in the 2100 series.	N	Y
3130	Professional/Technical - Contracted audiological medical service, psychologist, or other student services (reported under appropriate function codes).	N	Y

Object Code	Description	2018-2019 State Aid Funds	2018-2019 IDEA Flowthrough
3210	Local Travel - For staff traveling between buildings only.	N	Y

**Function Code 421 –
Payments to Other Government Units Outside of the State**

Object Code	Description	2018-2019 State Aid Funds	2018-2019 IDEA Flowthrough
8310	Tuition for Pupils Attending Public School in Another State. This is restricted to either districts that border another state or placements approved under the November 14, 1989 State Board Policy, "Application and Procedure for State Board of Education Authorization for Public Education Agency Placement of a Handicapped Pupil in a Private School."	N	Y

**Function Code 431 –
Payments to the State Schools for the Deaf**

Intermediate school districts (ISD) only.

Object Code	Description	2018-2019 State Aid Funds	2018-2019 IDEA Flowthrough
3710	Tuition for the Michigan Schools for the Deaf - May be charged to either state or federal funds. If tuition is charged to the federal grant, Section 54 revenue must be netted out.	Y	Y

**Function Code 441 –
Payments to Other Governmental Entities**

Object Code	Description	2018-19 State Aid Funds	2018-19 IDEA Flowthrough
8910	<p>Transfers to the Michigan Department of Labor and Economic Growth, Rehabilitation Services, MDLG-RS - Related to a cooperative agreement that ensures the district receives special education services at least equal to the amount transferred to MDLG-RS, are eligible. Report these costs on line 40, column 8.</p> <p>Transfers to the Department of Health, the Department of Human Services, or other governmental units for cooperative services, are not reimbursable. Section 51a limits reimbursement to "approved special education personnel."</p>	Y	N

Technical Assistance

Direct any questions to the Office of Special Education, Program Finance:

Michigan Department of Education
Office of Special Education
Program Finance
P.O. Box 30008
Lansing, MI 48909
517-241-1235

Contacts

Federal Funds: John Andrejack, AndrejackJ@michigan.gov

State Funds: Scott Kemmer-Slater, KemmerSlaterS@michigan.gov

Attachment A: Split Paraprofessional



STATE OF MICHIGAN
DEPARTMENT OF EDUCATION
LANSING

RICK SNYDER
GOVERNOR

MICHAEL P. FLANAGAN
SUPERINTENDENT OF
PUBLIC INSTRUCTION

April 5, 2012

MEMORANDUM

TO: Local and Intermediate School District
Superintendents and Public School Academy
Directors

FROM: Sally Vaughn, Ph.D. *Sally*
Deputy Superintendent/Chief Academic Officer

SUBJECT: Clarification Regarding Funding for Special Education
Paraprofessionals with a Split-Assignment

Beginning with the 2012-13 school year, the Office of Special Education (OSE) will allow reimbursement of split-funded paraprofessionals that are not utilized full time in the delivery of special education programs, ancillary and other related services for that portion of time spent in the delivery of special education programs and services. Such paraprofessionals may be reimbursed under state or federal funding. The Chart of Allowable Expenditures for State and Federal Reimbursement will be updated shortly to reflect this change.

The decision to begin reimbursement of such personnel was made with significant input from local and intermediate business officials and directors of special education. It is clear that this decision will not impact all districts in the same manner and concerns still remain with appropriate costs being charged against both state aid and the federal grants. The decision is prospective only and such employees will not be reimbursed retroactively.

Districts seeking reimbursement for split funded paraprofessionals must complete a personnel activity report (PAR) for each individual. The PAR must reflect an after-the-fact distribution of the actual activity of each split-funded paraprofessional, must account for the total activity for which the employee is compensated and must be prepared at least monthly coinciding with one or more pay periods.

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608 WEST ALLEGAN STREET | P.O. BOX 30008 | LANSING, MICHIGAN 48909
www.michigan.gov/mde | 517-373-3324

Memorandum

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The OSE will randomly select school districts beginning with the 2012-13 school year to verify that split-funded paraprofessionals reported for state or federal reimbursement are completing the required PARs. Any school district, intermediate district or public school academy not completing the PARs or failing to have accurate documentation to support the PARs will be subject to the recoupment of state and federal reimbursement.

If you have any questions, please contact Mr. John Andrejack, Supervisor of Program Finance by email at AndrejackJ@michigan.gov, or by calling Program Finance at 517-241-1235.

cc: Michigan Education Alliance

Appendix B: IDEA Reimbursement of Field Trip Transportation

The State School Aid Act allows school districts to charge field trips for special education pupils to the IDEA Flowthrough grant. School districts are not allowed to charge other special education related transportation costs to the IDEA Flowthrough grant. Such a transfer of charges is considered supplanting under federal regulations.

Field Trip Defined

Field trips are non-mandated and noncredit events, which are considered extra-curricular or co-curricular activities. Instructional activities that are scheduled away from school on a regular basis are not field trips. Examples are as follows:

Example 1: Special education students are scheduled three mornings a week at a community-based instruction site. Since this is a regular scheduled activity which is part of the special education curriculum for these pupils, it is charged as a transportation cost under Section 58 of the State School Aid Act. These cost for transportation may not be charged to a special education grant.

Example 2: A special education class travels to a local civic center to see a dance troupe perform. Since this is not a regularly scheduled part of the curriculum, the costs of transportation may be charge to the special education grant as a field trip.

Refer questions related to the reimbursement of field trips with the IDEA grant to:

Michigan Department of Education
Office of Special Education
Program Finance
PO Box 30008
517-241-1235

Appendix C: Using State Aide and Federal Funds Under IDEA for Severance Payments and Bonuses

Severance payments, or money paid to employees upon dismissal or discharge, are not allowable as a direct charge for reimbursement under State Aid or IDEA federal funds.

Bonuses and incentive payments that exceed the contracted salary amounts, regardless of being coded as a salary (17XX) or a benefit (2XXX) are not a requirement under state or federal law for the provision of special education programs and services and are not reimbursable for State Aid or IDEA federal funds.

Appendix D: CEIS Function Codes

Local educational agencies (LEAs) may use the following function codes when implementing coordinated early intervening services (CEIS) for students not currently identified as needing special education. The function codes are for funds provided under Part B of the *Individuals with Disabilities Education Act* (IDEA).

Function Codes

- 111 Elementary
- 112 Middle / Junior High
- 113 High School