

Special Education Grant Codes and Time and Effort



This document offers CDE guidance concerning the use of special education grant codes/funds with respect to personnel who provide services to both special education and general education student populations and/or programs (nurses, school psychologists, social workers, counselors, district level support personnel, etc.).

Special education grant codes of 4027, 4173, 3130 and 3131 are to be used to record all special education expenditures. 4027 and 4173 are the grant codes for the federal IDEA funds. 3130 and 3131 are the grant codes for state ECEA and local funds expensed for the excess costs of providing special education services as outlined in ECEA Rules 2.18, 2.44, 7.01 and 7.03.

The special education grant codes should only be used for personnel while they are providing services to students with disabilities or providing services that directly support the special education program. The portion of the time spent providing services to the general education population or program should not be charged to the special education grant codes. In addition, general education grant or fund codes should not be used to record special education expenses.

Example:

A social worker is providing services 60% of the time to students identified with educational disabilities and 40% of the time to general education students; in this circumstance, 60% of the social worker's salary can be paid with special education funds. The remaining 40% must be paid from general education funds.

22.XXX.XX.XXXX.0100.237.3130	60%
10.XXX.XX.XXXX.0100.237.XXXX	40%

For personnel being paid with federal funds 4027 and 4173; documentation of time and effort is required (Uniform Administration Requirements, 2 CFR §200.430(8)).

CDE calculates Maintenance of Effort (34 CFR § 300.203) through the ADE/Pipeline submission of audited expenditures reported in grant codes 3130/3131. These data may also be used by CDE or Administrative Units to calculate an AU's Excess Costs (34 CFR § 300.202). Documentation will be required to substantiate the expenditure data during the Continuous Improvement Monitoring Process (CIMP). The documentation the AU maintains is at their discretion, but it must properly substantiate the time charged to state ECEA and local funds.

Meeting the requirements above ensures compliance with federal regulations and state rules, including allocable uses of special education funds. Special education grant codes are to be utilized for special education expenditures only. Miscoding of personnel, and subsequent misreporting to CDE, could result in an artificial inflation of Maintenance of Effort or an incorrect calculation of Excess Costs. There is not an allowable exception to Maintenance of Effort to allow for the correcting of such miscoding. A non-compliant status could impact the AU's eligibility to receive federal IDEA dollars and/or result in the payback of funds from non-federal sources.

Please contact Evan Davis in the Office of Grants Fiscal at 303-866-6129 with any questions.

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