

Special Education Finance: Questions and Answers Part One

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Director, Special Education

Purpose

- ▶ Today's training is meant to provide general information to assist Washington state special education administrators in managing their district's special education program.
- ▶ Action taken based on today's presentation should be coupled with a thorough reading of federal and state special education laws and regulations, bulletins and reporting forms.

OSPI's role

- ▶ Allocate
- ▶ Regulate
- ▶ Facilitate

Today's Topics

- ▶ Special Education Funding Basics

 - State funding

 - Federal funding

- ▶ Unique Program Features

 - Proportionate Share

 - CEIS

 - MOE Calculation

Today's Topics

- ▶ Reporting

 - Time & Effort Reporting

- ▶ Auditing Issues

State Special Education Funding Basics



Who is reported for state special education funding?

Using P-223H, districts report a student with

- ▶ a current evaluation,
- ▶ an established eligibility to receive special education and related services,
- ▶ a current individualized education program (IEP) in effect,
- ▶ who is receiving specially designed instruction.

Do not count

Students

- ▶ with a lapsed IEP or evaluation;
 - ▶ This means on the reporting date, either document is not CURRENT,
- ▶ or students in state residential institutions, state JRA group homes, or juvenile detention facilities.

P-223H reporting elements

- ▶ Serving districts report special education enrollment September through May by
 - ▶ resident district,
 - ▶ indicating county name and CCDDD number,
 - ▶ and enrollment count per age group:
 - 0-2,
 - 3-5 not yet enrolled in kindergarten,
 - K—21.

Where does this information end up?

Signed 1735 reports showing each month's electronic P-223H special education enrollment submission.

REPORT 1735T

STATE OF WASHINGTON
SUPERINTENDENT OF PUBLIC INSTRUCTION

RUN JUL 16, 2010 @ 07:55

SPECIAL EDUCATION ENROLLMENT AS REPORTED ON FORM P223H FOR SCHOOL YEAR ENDING 2010

* - Months in average	*	*	*	*	*	*	*	*	*	
	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	AVERAGE
***** GRAND TOTAL *****										
Age 0-2	4,082	4,530	4,883	5,152	5,365	5,572	5,877	6,283	6,627	5,536.13
Age 3-5	7,709	8,452	9,112	9,574	9,864	10,330	10,691	11,033	11,346	10,050.25
Age K-21	111,079	115,010	116,052	115,987	116,423	116,670	117,031	117,470	117,856	116,562.38
TOTAL	122,870	127,992	130,047	130,713	131,652	132,572	133,599	134,786	135,829	132,148.75

I hereby certify that all students are reported in accordance with enrollment reporting rules and instructions, and that supporting student records are available for audit.

District Superintendent or Authorized Official

Report 1220 displays enrollment used to determine special education funding
(source: P-223H Report 1735R).



Report 1220

State of Washington
Superintendent of Public Instruction

19-Jul-10

01:21 PM

2009-2010 Special Education Allocation for 7/30/2010

00000

State Level Data Report

Account 4121 Special Education Excess Cost Allocation

A. <u>Age 0-PreK Resident Special Education Enrollment</u>	15,586.35
B. <u>Age K-21 Resident Special Education Enrollment</u>	116,562.33
C. BEA Resident FTE Enrollment	987,388.90
D. <u>Age K-21 Special Ed Enrollment Percent (B/C)</u>	11.81%
E. Funded Age K-21 Special Ed Enrollment Percent If D is less than or equal to 12.7%, D, else 12.7%	11.58%
F. Funded Age K-21 Resident Special Education enrollment (C * E)	114,375.32
F.2. RCW 28A.630 (C * .127 - 3-21 Sped Ed Enroll)	305.00
G. <u>BEA Rate (Report 1191 Section B)</u>	4,954.59
H. Age 0-PreK Allocation (A * G * 1.15)	88,807,489.80

State Level Data Report (continued)

L. Total Spec Ed Excess Cost Acct 4121 Alloc. (H + I.3 + J + K) 621,461,992.96
 L.2. RCW 28A.630 (F.2. * ((G * .9309) - I.2)) 1,392,140.32

ENROLLMENT BY SERVING DISTRICT
 00000 STATE TOTAL

A. (0-PreK)	B. (K-21)	C. (BEA)
#N/A	#N/A	#N/A
#N/A	#N/A	#N/A

TOTAL

A good way to check on what other districts are serving your students!

Account 3121 Special Education, General Apportionment

M. Age K-21 Serving District Special Education Enrollment 116,562.33
 N. General Apport Generated by Special Ed Enrollment (M. * G) 577,606,859.87
 O. Allowance for Districtwide Expenditures - State Recovery Rate 16.00%
 P. General Apport Available for Instructional Programs (N. / (1 + O.) .. 495,826,145.69
 Q. Student Average FTE in Special Education Instruction..... 30.78%
 R. General Apport Allocated for Spec Ed Prog Acct 3121 (P * Q) 152,637,258.64
 S. Transfer of General Apport for Special Education Allocation 0.00
 T. Total General Apport for Special Ed Allocation (R + S) 152,637,258.64

Total Allocation for Special Education Program 21 (L + T) . . . 774,099,251.60

This is the combined 4121 & 3121 **State** revenue allocated for special education.

4121 = \$621,461,992.96 (Line L)

3121 = \$152,637,258.64 (Line T)

What is Revenue Account 3121?

- ▶ The portion of the General Apportionment that is transferred to revenue account 3121 based on a student's full-time equivalency in the special education program.

Where can I find answers for enrollment reporting questions?

See link below for:

- ▶ Bulletin 052-11 School Apportionment And Financial Services, and
- ▶ 2011-12 Enrollment Reporting Handbook

<http://www.k12.wa.us/safs/INS/ENR/1112/eh.asp>

State special education accounting codes

- ▶ Revenue #4121- state special education revenue
- ▶ Revenue #3121 – general education allocation available for special education
- ▶ Revenue #6321– Medicaid revenue available for state special education
- ▶ Revenue #7121– available for state special education
- ▶ *All of these revenue streams are intended for state special education expenditures!*
- ▶ State special education **expenditures** reported in **Program 21.**

What is the question?

Answers:

▶ 12.7%

▶ Enrollment percentage index for state special education apportionment.

▶ 93.09%

▶ The percentage multiplied by the district's unenhanced BEA rate for state special education apportionment ages K – 21.

▶ 115.00%

▶ The percentage multiplied by the district's unenhanced BEA rate for state special education apportionment ages 0-PK.

Federal Special Education Funding



Purpose of IDEA

The purpose of IDEA is to ensure that students with disabilities have access to a free appropriate public education (FAPE).

FAPE must include special education and related services designed to meet a student's unique needs and prepare him or her for further education, employment, and independent living.

What are federal reporting requirements?

- ▶ Districts will report eligible students on the Federal Child Count and Least Restrictive Environment Report on November 1, 2011.
- ▶ **Serving** districts report by **resident** district the student's age, LRE code, and disability category of students with current and compliant evaluations & IEPs, who are receiving specially designed instruction.

Does the November 1 federal
head count of eligible special
education students directly
generate dollars for the district?

NO!



What is the federal funding formula?

- ▶ The enrollment count that generates your IDEA allocation for the coming school year is based on each district's October headcount reports (P-105 and P-105A).
- ▶ The allocation is calculated using the district's (1) percentage of relative population of public and private school enrollment plus
- ▶ (2) percentage of relative population times the district's enrollment times the poverty factor as established by your free and reduced count.

How does the district apply for federal funding?

- ▶ Using iGrants Form Package 267, the district completes, signs, and submits assurances with current policy and procedures to OSPI for review.
- ▶ The district uploads the Excess Cost Verification Template to page I on Form Package 267.
- ▶ The districts submits a budget for IDEA Part B and 619 funds for approval.

What are allowable expenditures?

- ▶ Specialized equipment?
- ▶ Appropriate technology for recordkeeping and data collection?
- ▶ CEIS activities?
- ▶ Materials and supplies?
- ▶ Only the excess costs of providing FAPE to children with disabilities?

F-1000 B

Reasonable & necessary for performance and administration of Federal award

Debit Transfer 0

Use Caution

Purchased Services 7

21 Superv-Instr

Time & Effort Reporting

Auditor's focus/ Procurement

27 Teaching

Be sure to complete accurately

FTE Program Staff

Act. 27-2	Act. 27-3	Act. 21-2	Act. 21-3
	8.5		

Subject of Expenditure	Total	Debit Transfer			Salaries-Classified			Benefits & Payroll Taxes		Supplies In Resources Non-F		Purchased Services		Travel	Capital Outlay
		0			3	4			7	8	9				
15 Public Relations	\$0		XXXX												
21 Superv-Instr			XXXX												
22 Learning Resources	\$0		XXXX												
23 Prin			XXXX												
24 Guid			XXXX												
25 Pu			XXXX												
26 Real			XXXX												
27 Teaching			XXXX			291,175	124,790								
28 Extracurricular	\$0		XXXX												
29 Pay to School Dists.	\$0	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX			XXXX	XXXX		
44 Food Services Oper.	\$0		XXXX	XXXX											
62 Grds. Care & Maint.	\$0		XXXX	XXXX				XXXX							
63 Oper. of Bldg.	\$0		XXXX	XXXX											
64 Maintenance	\$0		XXXX	XXXX											
65 Utilities	\$0		XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX			XXXX	XXXX		
68 Ins. -Except Trans.	\$0		XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX			XXXX	XXXX		
Budgeted Expenditures	\$415,965	\$0	\$0	\$0	\$291,175	\$124,790	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Budgeted Indirect Expenditures: 22,794

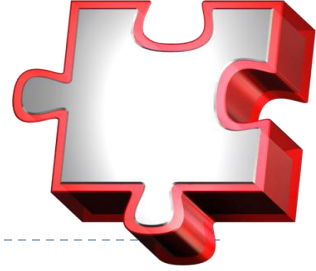
Total Budgeted Expenditures: \$438,759

For more details

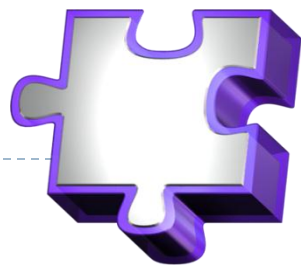
See Use of Funds Bulletin, B049-11

<http://www.k12.wa.us/BulletinsMemos/bulletins2011/B049-11.doc>





Questions



Proportional Share

Does my district need to calculate proportional share?



How is Proportionate Share Calculated?

- ▶ **A.** Enter the number of students unilaterally placed by their parents in private **non-profit** elementary or secondary (**K-12**) schools located within the district on 11/2/09, who are:
 - ▶ ages 3 to 21, and enrolled in grades K-12
 - ▶ determined eligible for special education, AND
 - ▶ whose parents have rejected FAPE, regardless of whether or not the student was served on a services plan. **This does include those students part-time enrolled (students with IEPs) in the district for special education services.** (enter number here)

How is Proportionate Share Calculated?

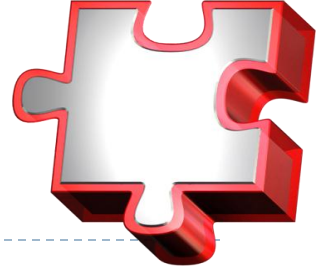
- ▶ **C. Please identify:**
- ▶ **The number of private school students evaluated during the previous school year.**
(enter number here)
- ▶ **The number of private school students determined to be eligible for special education during the previous school year.**
(enter number here)

How is Proportionate Share Calculated?

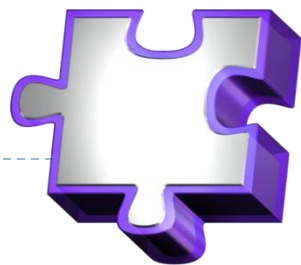
D. Calculation of LEA IDEA-B Proportionate Share

****Note:** Districts must enter proportionate share carryover from 2009-10 and press 'Save'. All other calculations are entered automatically.

Line 1	Students 3 to 21 years of age (from previous year's federal Child Count report)	300
Line 2	Students unilaterally placed in private non-profit school ages 3 to 21 (K-12), Section II.A	20
Line 3	Total Students 3 to 21 years of age	320
Line 4	LEA 2010-11 IDEA-B Allocation	\$152,500
Line 5	Line 4 divided by line 3	\$476.56
Line 6	Line 5 multiplied by line 2	\$9,531.25
Line 7	LEA 2009-10 IDEA-B Proportionate Share Carryover	\$1,500.00
Line 8	Line 6 plus Line 7 equals Proportionate Share dollars available for 2010-11	\$11,031.25



Questions



IDEA Coordinated Early Intervening Services (CEIS)

§ 613(f) of IDEA; 34 CFR § 300.226(a)

CEIS is a set of coordinated services for students in kindergarten through Grade 12 (with a particular emphasis on students in K-3) who are **not** currently identified as needing special education or related services, but who need additional academic and behavioral support to succeed in a general education environment.



20 USC § 1413 (f)

Federal regulations allow an LEA to use ***up to 15%*** of the amount it receives under IDEA Part B for any fiscal year to develop and implement CEIS.

IDEA- Use of CEIS Funds

- ▶ Professional development (PD) for teachers and other school staff *to enable personnel to deliver scientifically-based academic and behavioral interventions...and...instruction on the use of adaptive and instructional software.*
- ▶ Direct interventions, such as educational and behavioral evaluations, services, and supports.
- ▶ Services aligned with activities funded by and carried out under the ESEA, if IDEA funds are used to *supplement, and not supplant,* funds made available under the ESEA for those activities.

To whom can we provide PD?

- ▶ All personnel responsible for students who need additional academic/behavioral supports to succeed in the gen ed environment
- ▶ Others on a limited basis... as long as...
 - ▶ Cost does not increase
 - ▶ Quality of PD does not decrease
 - ▶ Including them would not exclude others who are responsible for students who need additional support

How can we provide evaluations using funds designated for CEIS?

- ▶ Evaluations are to determine *appropriate instruction* --
- ▶ NOT eligibility for special education

How can we provide services and supports using CEIS funds?

Examples

- ▶ academic tutoring
- ▶ dropout prevention strategies
- ▶ behavioral “counseling”
- ▶ case management

Caution

Must use *research-based curricula* or *evidence-based practices* for instruction paid for with federal funds.

- ▶ What Works Clearinghouse: <http://ies.ed.gov/ncee/wwc/>
- ▶ Reviews of screening, progress monitoring, & intervention tools: www.rti4success.org
- ▶ Center on Instruction <http://www.centeroninstruction.org/>
- ▶ The Learning Port (PD library) <http://www.learningport.us>
- ▶ OSPI RTI website: <http://www.k12.wa.us/RTI/Implementation/default.aspx>
- ▶ OSPI Teaching and Learning website: <http://www.k12.wa.us/curriculumInstruct/default.aspx>



Remember, you are designing a system to meet the needs of *all students* in your building.

So, you should be considering ***all of your resources...***

As you do so, you must keep in mind the purpose and requirements of all individual programs...



IDEA Allocations

IDEA-B (3-21) Allocation for this district is:

\$502,576

Section 619 (preschool 3-5) Allocation for this district is:

\$14,518

Total IDEA Allocation for this district is:

\$517,094

Maximum Allowable Funding Calculations

Total district's *maximum allowable funding* for implementing CEIS is: (calculation=15% of total IDEA-B and Section 619 allocation entered above). The district may choose to use **up to** this amount.

\$77,564





34 CFR 300.202 Use of amounts 34 CFR 300.226 Early intervening services	<p style="text-align: center;">IDEA, Part B</p> <p style="text-align: center;">*Also appropriate for ARRA IDEA, Part B</p>	<p style="text-align: center;">CEIS</p>
Basic education students	No	Yes, Interventions/supports to students K-12 (<i>not yet eligible for special education</i>) who need additional support to succeed in general education
Special education students	Yes	
Age group	3-21 yr olds	
Child Find	Yes	
Staff development	For personnel	to K-12 students who need additional support to succeed in general education
Instruction on the use of adaptive and instructional software		for special education students who are placed in general education
Academic & behavioral evaluations	or children	necessary to determine eligibility for special education
Academic & behavioral services and supports	For children (determined eligible for special education)	Interventions/supports to students K-12 (<i>not yet eligible</i>) who need additional support to succeed in general education
Curriculum & Assessment materials	To address the needs of children with disabilities (determined eligible for special education)	To address additional needs <i>beyond</i> what is offered through general education core and any other ESEA services (such as Migrant/bilingual, Title I...) to students not yet eligible for special education
Evaluation materials	For <i>children with disabilities</i> or children suspected of having a disability (only if part of the childfind obligation)	To determine additional supports needed to succeed in general education for students not yet eligible for special education
41 Staff time	Those working with <i>children with disabilities</i> (determined eligible for special education)	Those working with students K-12 (<i>not yet eligible</i>) who need additional support to succeed in general education, or those providing supports to staff who will work with these students

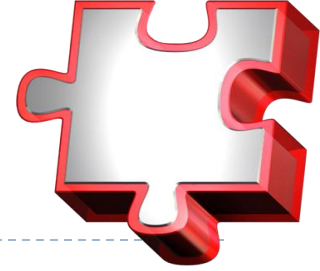
How are CEIS dollars different than IDEA dollars??

CEIS REPORT

In the cells below, enter the number of students who received CEIS and the number of **THOSE students who later became eligible for Special Education. **DO NOT** include the entire childcount number for the whole district. In the column for each year, report **ONLY** those students who became initially eligible during that year. **DO NOT** include students that were found eligible in previous years.

	2007-2008 # of students received CEIS	2007-2008 # eligible for Special Education	2008-2009 # eligible for Special Education	2009-2010 # eligible for Special Education	2010-2011 # eligible for Special Education	2011-2012 # eligible for Special Education
**Some students may receive CEIS in multiple content areas. Please ensure that you are counting students only once in the "# of students received CEIS" column (unduplicated count).	#N/A	#N/A	#N/A			
Amount Spent	#N/A					

	2008-2009 # of students received CEIS		2008-2009 # that <u>became</u> eligible for Special Education	2009-2010 # that <u>became</u> eligible for Special Education	2010-2011 # that <u>became</u> eligible for Special Education	2011-2012 # that <u>became</u> eligible for Special Education
**Some students may receive CEIS in multiple content areas. Please ensure that you are counting students only once in the "# of students received CEIS" column (unduplicated count).	#N/A		#N/A			
Amount Spent	#N/A					



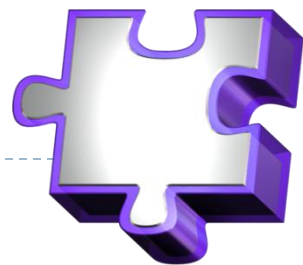
Special Education Questions & Answers

Part Two

MOE

Time & Effort Reporting

Audit Issues



Federal special education accounting codes

- ▶ IDEA-Part B and 619 – Revenue #6124
- ▶ Safety Net – Revenue #6124
- ▶ Expenditures reported in Program 24

- ▶ Impact Aid – Revenue #5329
- ▶ Expenditures reported in Program 29

Maintenance of Effort Calculation

What is the MOE calculation?

- ▶ MOE is a test to determine if “supplanting” has occurred. The calculation is performed during the close of the books at year end but may be ran as a preliminary test at any time during the course of the school year using the template posted under Quick Links on the Special Ed homepage.

<http://www.k12.wa.us/SpecialEd/default.aspx>

What are these?

- ▶ Voluntary departure of special education or related services personnel who are replaced by qualified, lower salaried staff;
- ▶ Decrease in enrollment of children with disabilities;
- ▶ Termination of obligation to provide a program of special education to a particular child with a disability that is an exceptionally costly program;
- ▶ Termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.

What is the question?

Answer:

▶ 10% -

▶ Allowable amount of federal carry forward for 2011-12.

▶ 2% -

▶ Percent of federal budget spent on education.

▶ Up to 15% -

▶ Maximum amount of IDEA allocation LEAs can spend on CEIS.

What is OSPI's responsibility for **TIME & EFFORT** reporting by school districts/ESD's?

As a state agency that sub-awards federal funds to districts, OSPI is responsible for:

- ▶ **Providing guidance** on time and effort requirements (Bulletin 048-08)
<http://www.k12.wa.us/BulletinsMemos/bulletins2008.aspx>.
- ▶ **Providing technical assistance** on implementing a time and effort system that meets federal requirements.
- ▶ **Monitoring district's compliance** with time and effort requirements.
- ▶ **Reviewing and approving** district applications for substitute time and effort systems.

Where are the requirements?

- ▶ The requirements can be found under:
 - ▶ Federal Office of Management and Budget's Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*.
 - ▶ Also: (*Attachment B, Selected Items of Cost, Item 11, Compensation for personnel services*)

How do I know whether or not an employee should complete time and effort reports?

Time and effort reports should be prepared by anyone with salary and benefits that are charged:

- ▶ Directly to a federal award or
- ▶ Directly to multiple federal awards, or any combination of a federal award and other federal, state or local fund source.

What is a semi annual certification?

- ▶ Statement that individual worked solely on activities related to a single cost objective,
- ▶ Completed at least every six months,
- ▶ Currently: Signed by employee or supervisor with first-hand knowledge of work performed (may want to have both sign for internal control purposes).

What is a monthly time report? (PAR: Personal Activity Reporting)

- ▶ Accounts for total time / activity.
- ▶ Prepared & signed at least monthly.
- ▶ Signed by employee after the work has been completed (district may also want a supervisor with first-hand knowledge of work performed to sign for internal controls purposes).
- ▶ Reflects actual work performed (not budgeted).

Are there **common errors** in time and effort reporting that can be avoided?

Yes, such as:

- **Failing to recognize a change** in position, duties, or funding may result in a change in time and effort reporting.
- **Failing to provide training** to staff who are responsible for time and effort documentation.
- **Reporting time** according to the ratios/hours budgeted without regard to how the individual actually worked.
- **Not reviewing** for signatures of appropriate staff.
- **JV's transferring expenditures** to federal programs without proper documentation—i.e. time & effort reporting.

These problems, if not corrected, can be costly to your district.

They result in:

- ▶ Inappropriate charges to federal programs,
- ▶ Inaccurate management information for decision-making,
- ▶ **Increased risk of audit findings**/questioned costs and resulting potential recovery.

What are potential audit issues to be aware of?

Time & Effort

Situation: The District did not maintain time and effort records for three of the four employees who worked in this program. The District used employee contracts and assigned schedules as the only support for the three employees' salaries and benefits.

When federal grant funds are used to pay salaries and benefits, charges to the grants must be supported by time and effort documentation as required by the U.S. Office of Management and Budget Circular A-87. Depending on the number of activities on which an employee works, time and effort documentation can be provided on a semiannual certification or a monthly personnel activity report, such as a timesheet.



Procurement: 3 quotes needed if purchase exceeds \$40K

Situation: The District did not retain documentation to show it obtained the required number of quotes from vendors for an equipment purchase of \$59,780.

State law requires school districts to seek quotes for the purchase of equipment, supplies and materials from at least three vendors when the price exceeds \$40,000. Grant recipients that purchase goods and services with federal funds **must maintain records** to show compliance with this requirement. These records should include the reason for the procurement method used, vendor selection or rejection and the basis for the contract price.



Procurement: Competitive bids required if purchases exceed \$75K

- ▶ When purchasing goods and services with federal funds, local governments must follow state laws and federal Circular A-102 Common Rule.
- ▶ State law requires school districts to obtain quotes for supplies and materials for purchases that exceed \$40,000 and competitively bid purchases of supplies and materials that exceed \$75,000.

Procurement-Maintain documentation

Situation: The District spent \$208,140 for professional services during the school year. Of this amount, documentation of procurement was not retained for approximately \$100,000 in professional services expenditures

Federal regulations require that the District must follow state procurement laws and federal requirements when procuring professional services. Districts must obtain competitive price quotes when purchasing goods and services. The District must **maintain documentation** to demonstrate the process it used to obtain quotes.



Procurement-Check for **debarment**

- ▶ Recipients of federal grants are prohibited from contracting with or making sub-awards to parties suspended or debarred from doing business with the federal government. The district should get written certification from vendor that it has not been suspended or debarred or check for suspended or debarred parties by reviewing the federal Excluded Parties List System issued by the U.S. General Services Administration.
- ▶ **This requirement should be met prior to the first payment to the vendor.**

Reporting & Cash Management

Situation: The District claimed \$36,510 for reimbursement under the Special Education IDEA B program (84.027) that had already been claimed and reimbursed under the Special Education Preschool program (84.173) in a prior month. This resulted in a cash advance and a duplicate payment for program expenditures.

No Double Dipping!

The District receives grant payments through reimbursements of expenditures. The District must have adequate internal controls to ensure it requested the correct amount of expenditures for reimbursement.

Safety Net

Situation: Two students whose educational costs were paid with Safety Net funds withdrew from the District before the end of the school year. The District did not notify OSPI of this change and retained the full amount of funding.

School districts may apply for Safety Net awards through the state Office of Superintendent of Public Instruction's (OSPI) Special Education Safety Net Committee to assist in paying special education costs when they exceed available resources. Safety net awards shall be recovered where the student leaves the district or their services change.

F-1000 B

Reasonable & necessary for performance and administration of Federal award

Debit Transfer
0

Use Caution

Purchased Services
7

21 Superv-Instr

Time & Effort Reporting

Auditor's focus/ Procurement

27 Teaching

Be sure to complete accurately

FTE Program Staff

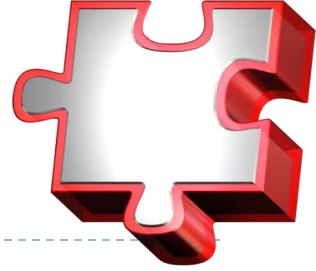
Act. 27-2	Act. 27-3	Act. 21-2	Act. 21-3
	8.5		

Subject of Expenditure	Total	Debit Transfer			Salaries-Classified			Benefits & Payroll Taxes		Supplies In Resources Non-F		Purchased Services		Travel	Capital Outlay
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21 Superv-Instr			XXXX												
22 Learning Resources	\$0		XXXX												
23 Prin			XXXX												
24 Guid			XXXX												
25 Pu			XXXX												
26 Heal			XXXX												
27 Teaching			XXXX			291,175	124,790								
28 Extracurricular	\$0		XXXX												
29 Pay to School Dists.	\$0	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX				XXXX	XXXX	
44 Food Services Oper.	\$0		XXXX	XXXX											
62 Grds. Care & Maint.	\$0		XXXX	XXXX				XXXX							
63 Oper. of Bldg.	\$0		XXXX	XXXX											
64 Maintenance	\$0		XXXX	XXXX											
65 Utilities	\$0		XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX				XXXX	XXXX	
68 Ins. -Except Trans.	\$0		XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX				XXXX	XXXX	
Budgeted Expenditures	\$415,965	\$0	\$0	\$0	\$291,175	\$124,790	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

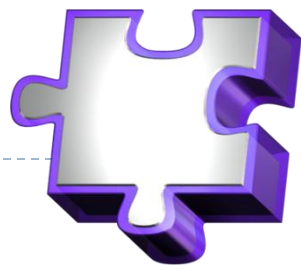
Budgeted Indirect Expenditures:

Total Budgeted Expenditures: **\$438,759**

Comments:



Questions



For more information:

OSPI Special Education
(360) 725-6075

