

**SPECIAL EDUCATION
USE OF CORE FUNDS
REVISED 2012-2013**

Purpose

These guidelines address the 5.5% of the state special education appropriation that shall be paid to intermediate units on account of special education services. These funds are provided in accord with Section 2509.1 C.1 of the Public School Code as amended by Act 24 of 2011 in order to maintain a system of special education in the Commonwealth.

Any proration of costs in CORE budgets for administration, rental, business services and human resources, in combination with other revenue sources, shall not exceed 100% of the intermediate unit's total costs for that function. All budgets and prorations will be subject to review. Intermediate units shall maintain and provide documentation to the Department of Education, on request, that funds are used for the purposes specified.

Allowable Direct Costs

I. Personnel Costs

- Executive or Assistant Executive Director
- IU Director of Special Education
- Supervisors of Special Education
 - Limited to individuals involved in the direct supervision of special education programs operated by the intermediate unit. Each IU may charge the cost of supervision of programs and services provided under special education district contracts as a means of lowering district costs.
- Psychological Services
- Supplementary Aids and Services: (Services currently billable under ACCESS)
 - Each IU must maximize its efforts to obtain funding through the ACCESS Reimbursement Program. In order to assist in this effort, intermediate units may utilize CORE funding to pay for ACCESS reimbursable services. The following direct costs are allowable:
 - Hearing Impaired Services
 - Vision Impaired Services
 - Physically Impaired Services
 - Speech and Language Services
 - Audiology
 - AT Specialist
 - Occupational Therapist
 - Physical Therapists
 - Social Workers

- IEP Specified Nursing Functions
 - Orientation and Mobility Specialists
 - Psychiatrists (MD certified for SED)
 - Adaptive Physical Education
 - Work Experience Coordinator and Job Coaches
 - Prorated clerical positions supporting allowable professional staff listed above
- Penn Data Functions
- Business Office Expenses not related to the provision of special education
- Manager for Federal/State Funding
 - A maximum of 1.0 FTE is allowable for administering IDEA, Section 611 pass-through funds provided by the intermediate unit to school districts and charter schools. This position is responsible for identifying and maintaining individual district and charter school pass-through expenditures, ESY costs and Penn Data oversight.
 - Pass-through data must be made available to PDE upon request.

II. Benefits

- Employer paid benefits for allowable personnel.

III. Travel Costs

- Travel costs for allowable personnel. These costs include mileage and other transportation costs, conference costs, registration fees, meals and lodging.

IV. Facility Rental/Leave Use Allowance/Building Maintenance

- Costs for office space for allowable positions may be charged to the CORE budget.
 - The cost of rented office space is allowable in direct proportion to special education positions working in the intermediate unit, not to exceed the total costs.
 - A use allowance may be charged for office space in direct proportion to the positions allocated to special education, if that space is owned or is in the process of being purchased by the intermediate unit.
 - If a use allowance is charged by the intermediate unit, the cost must be comparable to rental costs for the same type of space found in the same geographical area. The IU must maintain appropriate documentation for all costs charged as a use allowance.
 - Costs included as part of a use allowance must not be duplicated as another direct or indirect cost in the CORE or any other budget.
 - Documentation justifying all pro-rations of costs must be maintained and available for review by PDE upon request.

V. Equipment

- Equipment may not be purchased with CORE funds without prior approval from the Bureau of Special Education.

VI. Other Allowable Direct Costs

- Other allowable support costs for special education positions include utilities, insurance coverage, supplies, books or other pertinent reference materials, communications (e.g. telephone, printing/binding and postage).
- These “other costs” are allowable in direct proportion to the positions charged to the special education positions working in the intermediate unit, not to exceed the total costs.
- Organizational memberships related to professional personnel directly funded in the CORE budget are also allowable.

VII. Administrative Costs

- Operating expenses for the intermediate unit’s business services and human resources, curriculum and instruction, and technology functions, and Executive Director Office that directly support the intermediate unit’s special education program are allowed as a direct cost in the CORE budget provided the intermediate unit has maximized its efforts to obtain funding through the ACCESS Reimbursement Program. If these expenses are charged as a direct cost to the CORE budget, they must be prorated based on the number of full-time equivalent (FTE) positions assigned to special education programs operated by the intermediate unit. Business Services and Human Resources operating expenses for intermediate units that do not participate in, or are not adequately utilizing the ACCESS Reimbursement Program will be limited to 10% of the intermediate unit’s CORE allocation in order to allow that intermediate unit to utilize its CORE funding for allowable ACCESS reimbursable service costs. The Bureau of Special Education will determine whether an intermediate unit is adequately participating in the ACCESS program based on the latest available data.

Supporting documentation for costs charged to this line item must be maintained by the IU and made available to PDE upon request.

Unallowable Direct Costs

- Costs pertaining to General Education Administration
- Rent or building maintenance costs not consistent with special education staffing.
- Any cost included in the IU’s Indirect Cost Allocation Plan
- Art, Music or Physical Education
- Guidance Counseling
- Pupil Transportation
- Food Service