
I. PURPOSE

This policy outlines specific requirements set by the U.S Federal Government related to the budgeting and expenditures for students with special needs.

II. DEFINITIONS

- A. “School” refers to Athlos Academy of Utah.

III. POLICY

- A. Budgetary allocations for the education of children with disabilities must be at least the same amount, from at least one of the following sources, as the school spent for that purpose from the same source for the most recent fiscal year for which information is available:
1. Local funds only;
 2. The combination of State and local funds;
 3. Local funds only on a per capita basis; or
 4. The combination of State and local funds on a per capita basis
- B. When determining the amount of funds that the school must budget to meet the requirement in paragraph (A), the school may take into consideration, to the extent the information is available, the exceptions and adjustment provided in §§ 300.204 and 300.205 of the Federal code that the school:
1. Took in the intervening year or years between the most recent fiscal year for which information is available and the fiscal year for which the school is budgeting; and
 2. Reasonably expects to take in the fiscal year for which the school is budgeting.
- C. Expenditures made from funds provided by the Federal government for which the Utah State Board of Education (USBE) is required to account to the Federal government or for which the school is required to account to the Federal government directly or through the USBE may not be considered in determining whether an LEA meets the standard in paragraph (A) of this policy.

- D. Failure to comply with this policy will result in consequences as outlined in Section 300.203 of the Federal code.

Legal References:

[Federal Code §300.203-§300.205](#)