

# Coding Tip of the Month, March 2019

as of 3/19/2019

## Special Education Director Expenditures

**FUNCTION 2710 -- Special Education Administrative Costs** - applicable costs consist of the director and other support staff that are involved in administering the special education program. These costs could include salary, benefits, travel, telephone, supplies and other payments.

Expenditures for staff that are performing multiple duties need to be split into the appropriate function based the job responsibilities. A time study or personnel activity report should to be maintained to document the amount charged to area.

It would not be appropriate to charge SE director costs (program administration) to an instructional function.