

How to Code Payments Between Districts and Special Ed Cooperatives (1/03)

Type of Activity	Cooperative Records:	District Records:	Legal Considerations
District Payments to Coop:			
District sends Related Services Block Grant (RSBG) match to Coop	382-5710	X01-280-62XX-920	--Required by 20-9-321, MCA. Exception if excused by written agreement under ARM 10.16.3813.
District sends other general fund support (i.e., more than match) to Coop	382-5710	X01-280-62XX-920	
District sends Federal grant to Coop (rare--subgrant)	315-5700-XXX	X15-XXX-62XX-930-XXX ↑ Use Grant Program Number here	--Districts that pass-through Federal moneys assume responsibilities of subgrantors under Fed laws. [See requirements in OPI Grants Handbook, section 700.] --IDEA is the only Federal grants administered by OPI that allows districts or coops to pass-through dollars.
Coop Payments to District:			
Coop refunds RSBG match the district paid them	Reduce 382-5710	Reduce X01-280-62XX-920	--Allowed by ARM 10.16.3815. --Must have written contract forgiving the match in lieu of the district spending directly on other special ed costs. --Coop may also forgive match that has not been paid, and no transaction would be necessary to record. --Alert: Must spend on special ed costs to avoid maintenance of effort problems.
Coop refunds other general fund support the district paid them (i.e., payments above required match)	Reduce 382-5710	Reduce X01-280-62XX-920	--Alert: Must spend on special ed costs to avoid maintenance of effort problems.
Coop sends district payment for services provided by district	382-280-62XX-920	X15-5710-XXX	--Allowed by ARM 10.16.3813. --Requires written contract. --Must be deposited into district's Fund 15. --District must spend or return it by June 30.
Coop subgrants IDEA or other Federal grant to district	315-XXX-62XX-930 ↑ Use Grant Program Number here.	X15-5700	--Districts which pass-through Federal moneys assume responsibilities of subgrantors under Fed laws. --IDEA is the only Federal grant administered by OPI that allows districts or coops to pass-through dollars.