



Completing the IDEA Part B Final Application

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DEBBIE CRITCHFIELD, SUPERINTENDENT OF PUBLIC INSTRUCTION

Agenda



- Brief Overview of IDEA Funding
- Defining Excess Cost
- Preliminary vs Final IDEA Part B Application
- Breaking down the final components of the application for funding
- MOE Eligibility & Compliance Standards
- Filling Out the Excess Cost Sheet
- Assurances
- Trouble Shooting Errors



Individuals with Disabilities Education Act (IDEA)



IDEA Part B and Preschool Federal Grants for the excess cost of special education.

- The purpose is to assist states in meeting the costs of providing special education and related services to children with disabilities.
- The grant is for the excess costs related to the education of children with disabilities.

Defining Excess Cost



- Excess costs are costs that would not have been incurred if the LEA did not have a special education program.
- Students in the special education program are **general education students first**, but IDEA is exclusively for the special education portion.

Determining an Excess Cost



- When asked, “In the absence of special education, would this cost exist?”, that means, is this a normal, everyday event, supply, or activity that exists on its own.
- If it is something that exists because of a Special Education related service, tied directly to the IEP, and for providing an equitable education under IDEA law, then we can bill those costs to the federal funding. Otherwise, we need to have this coded to a general fund.



Basic Overview – Individuals with Disabilities Education Act (IDEA)

Section 611 - School Age

Authority: PL 108-446 Individuals with Disabilities Education Act

Program Title: Special Education – Grants to States

CFDA #84.027A

Award Number: H027A220088A

- *Funds may be used to provide special education and related services to students with disabilities, ages 3 through 21*

Section 619 - Preschool

Authority: PL 108-446 Individuals with Disabilities Education Act

Program Title: Special Education – Preschool Grants

CFDA #84.173A

Award Number: H173A220030

- *Funds may only be used to provide special education and related services to students with disabilities, ages 3-5*

IDEA Regulations 34 CFR 300.202 Use of Federal funds



(a)General. Amounts provided to the LEA under Part B of the Act

(1) Must be expended in accordance with the applicable provisions of this part

(2) Must be used **only to pay the excess costs** of providing special education and related services to children with disabilities

(3) Must be used to supplement State, local, and other Federal funds and not to supplant those funds



(b)Excess cost requirement

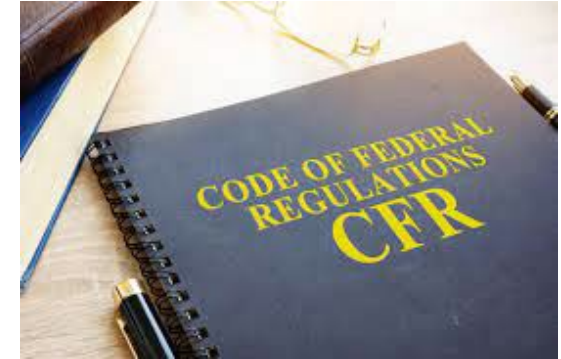
(1) General

i. The excess cost requirement **prevents an LEA** from using funds provided under Part B of the Act to pay for all of the costs **directly attributable** to the education of a child with a disability

Legal Authority for Allowability



- Individuals with Disabilities Education Act (IDEA) US Code Title 20 Chapter 33.
- Education Department General Administrative Regulations ([EDGAR](#)) 34 CFR Chapter 3.
- Uniform Grant Guidance ([UGG](#)) 2 CFR Chapter 2 Part 200 & 3474.
- Idaho Statutes Title 33 Chapter 20 Education of Exceptional Children.
- Idaho Administrative Code IDAPA Rule 08.
- State and LEAs policies and procedures.



IDEA Part B Preliminary and Final Application



The IDEA Part B Application has been broken up into two submissions:

- **Preliminary application:**

- Open on May 1 with a submission due date of June 15.
- LEA will report MOE **budgets** used for the eligibility test.
- Eligibility test compares MOE budget in Section III to the expenditures in MOE history.

- **Final application:**

- Open after the preliminary approval with a submission due date of November 15.
- LEA will report MOE **actual expenditures** used for the compliance test
- MOE compliance test compares actual expenditures in Section II to prior year expenditures
- LEAs might have to update their budgets in Section III accordingly if the actual expenditures in Section II are higher than the budget reported in Section III during the preliminary application.

Sections of the IDEA Part B Application



[District Home](#)

[CEIS Budget](#)

[SchoolWide Programs](#)

[School Age Budgets](#)

[Preschool Budgets](#)

[ARPA School Age Budgets](#)

[ARPA Preschool Budgets](#)

[State and Local Maintenance of Effort](#)

[Excess Cost Calculation](#)

[Comments](#)

[Submit/Assurance](#)

[Self-Assessment Checklist](#)

LEA Contacts

Coordinated Early Intervening Services

School Wide – Not typically used

Ages 3-21 Federal Grant

Ages 3-5 Federal Grant

American Rescue Plan Act Ages 3-21 Federal Grant

American Rescue Plan Act Ages 3-5 Federal Grant

General Fund, State & Local funds spent on Special Education

Excess Costs, after deductions – that it costs to run your Special Education Program

Conversation w/SDE if needed

Assurances in place

Assessing your Risk- turnover – other needs

Who Should Fill Out Each Section?



Sections of the IDEA Part B Application	Who should fill out the section	What it contains
District Home	SPED or Business Manager	LEA Contact Information
CEIS or CCEIS Budget	Business Manager	Adopted Budget info. And prior year audited expenditure info.
School-Wide Programs	SPED or Business Manager	Child Count Row A, everything else blank
School Age Budgets	Business Manager	Adopted Budget info. And prior year audited expenditure info.
Preschool Budgets	Business Manager	Adopted Budget info. And prior year audited expenditure info.
ARPA School Age Budgets	Business Manager	Adopted Budget info. And prior year audited expenditure info.
ARPA Preschool Budgets	Business Manager	Adopted Budget info. And prior year audited expenditure info.
State and Local Maintenance of Effort	Business Manager (except child count)	Adopted Budget info. And prior year audited expenditure info. And child count
Excess Cost Calculation	Business Manager (except child count)	District Level Financial Statement info, or Audited Statement Info. And child count
Comments	SPED or Business Manager	General comments you want the SDE to know about
Submit/Assurance	Business Manager or Superintendent	Gives LEA level assurances to adhere to federal and state policies and procedures
Self-Assessment Checklist	Business Manager	Most of this is about Fiscal Policies and Procedures

The Final Application



Q: How do I know if I'm in the final application?
A: You'll see the prior year expenditures open.

Links

- Home
- IDEA Part B Funding Manual
- Application Instructions
- How to fix common IDEA errors
- Application Instruction Video
- Instructional Video Time Log

2022-2023

Change Year

District Home

CEIS Budget

SchoolWide Programs

School Age Budgets

Preschool Budgets

ARPA School Age Budgets

ARPA Preschool Budgets

State and Local Maintenance of Effort

Excess Cost Calculation

Comments

Submit/Assurance

Self-Assessment Checklist

Part B School Age Budgets

Prior Year Expenditures Budget Admin Review

Save

• Error: Please save to revalidate

IDEA Part B School Age Budget Expenditures for 2021-2022

IFARMS Obj. Code	Description	Amount Budgeted	Amount Expended as of 6/30/2022
521-100	Salaries - Teachers and Aides	\$40,000	\$0
521-200	Benefits - Teachers and Aides	\$14,812	\$0
521-300	Purchased Services	\$0	\$0
521-400	Supplies	\$4,000	\$0
521-500	Capital Objects	\$0	\$0
616-100	Salaries - Related Service Personnel	\$0	\$0
616-200	Benefits - Related Service Personnel	\$0	\$0
616-300	Purchased Services	\$0	\$0
616-400	Supplies	\$0	\$0
616-500	Capital Objects	\$0	\$0
	Professional Development	\$0	\$0

Preliminary Application - Budget



Preliminary application

State and Local Maintenance of Effort Worksheet and Assurance Form - 2021-2022

MOE Threshold Calculation | Section I Annual Report | **Section III Budget** | Budget Exception Worksheet | Admin Review

Notice no Expenditure Section

Save

Budget Amounts for FY ending 6/30/2022

Enter your district/LEA's Budgeted General M&O expenditures, from State and Local funds, for FY 2022.

IFARMS 100-521: Special Education Program	\$139,981
IFARMS 100-522: Special Education Preschool Program	\$0
IFARMS 100-616: Special Education Support Services Program	\$0
Combined Total	\$139,981
List below any general fund expenditures for the excess costs of providing Special Education and Related Services not included in one of the function program codes above	
School Based Medicaid State Match	\$5,000
Professional Development	\$3,000
Transportation Costs	\$0
Other (Describe below)	\$0
Adjusted Total	\$147,981
Estimated Child Count - November 2021	19
Average Per Pupil budgeted amount FY 2022	\$7,788
Exception Amount (from Budget Exception worksheet)	\$20,576

Final Application – Prior Year Expenditures & Final Budget



Final application

State and Local Maintenance of Effort Worksheet and Assurance Form - 2021-2022

MOE Threshold Calculation	Section I Annual Report	Section II Expenditures	Section III Budget	Expenditure Exception Worksheet	Budget Exception Worksheet	Admin Review
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General Fund Expenditures for FY ended 6/30/2021

Enter your district/LEA's actual General M&O expenditures, from State and Local funds, for FY 2021. These amounts should be the same as the amounts reported on your district/LEA's annual IFARMS report for FY 2021

IFARMS 100-521: Special Education Program	\$0
IFARMS 100-522: Special Education Preschool Program	\$0
IFARMS 100-616: Special Education Support Services Program	\$44,598
Combined Total	\$44,598

List below any general fund expenditures for the excess costs of providing Special Education and Related Services not included in one of the function program codes above

School Based Medicaid State Match	\$14,365
Professional Development	\$0
Transportation Costs	\$0
Other (Describe below)	\$0
Adjusted Total	\$58,963

Child Count 11/1/ 2020	21
Average Per Pupil Expenditure FY 2021	\$2,807

Breaking Down the Final Application



- Prior Year Expenditure Reporting
- Updating Budgets – Thresholds may have changed
- Meeting MOE
- Determining Excess Cost Calculation
- Self-Assessment Checklist
- Assurances

[District Home](#)

[CEIS Budget](#)

[SchoolWide Programs](#)

[School Age Budgets](#)

[619 Budgets](#)

[ARPA School Age Budgets](#)

[ARPA 619 Budgets](#)

[State and Local Maintenance of Effort](#)

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[Submit/Assurance](#)

[Self-Assessment Checklist](#)

Prior Year Expenditure Reporting



- [District Home](#)
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- [ARPA 619 Budgets](#)
- [State and Local Maintenance of Effort](#)
- [Excess Cost Calculation](#)
- [Comments](#)
- [Submit/Assurance](#)
- [Self-Assessment Checklist](#)

Part B School Age Budgets

Prior Year Expenditures Budget Admin Review

IDEA Part B School Age Budget Expenditures for 2021-2022

IFARMS Obj. Code	Description	Amount Budgeted	Amount Expended as of 6/30/2022
521-100	Salaries - Teachers and Aides	\$41,682	\$40,867
521-200	Benefits - Teachers and Aides	\$12,564	\$10,801
521-300	Purchased Services	\$21,115	\$21,115
521-400	Supplies	\$0	\$0
521-500	Capital Objects	\$0	\$0
616-100	Salaries - Related Service Personnel	\$0	\$0
616-200	Benefits - Related Service Personnel	\$0	\$0
616-300	Purchased Services	\$0	\$0
616-400	Supplies	\$0	\$0
616-500	Capital Objects	\$0	\$0
	Professional Development	\$0	\$0
	Charter School Sub-allocation	\$0	\$0
	Coordinated Early Intervening Services <i>Please attach CCEIS/CEIS detailed expenditure report by object code</i>	\$0	\$0
	Schoolwide	\$0	\$0
	Private School Proportionate Share <i>Please attach Private School Proportionate Share detailed expenditure report by object code</i>	\$0	\$0
	Prior Year Private School Proportionate Share Carryover - Note: this must be spent prior to current year proportionate share <i>*not included in totals</i>	\$0	\$0
	Indirect Costs - Rate: 0.42%	\$0	\$0
	Adjustment to a prior year's carryover		\$0
Totals		\$75,361	\$72,783
		Total Carryover	\$2,578

- Report actual expenditures-must match IFARMS reporting.
- This determines any carry forward to budget.

Update Your Budgets – Carry Over



Part B School Age Budgets

Prior Year Expenditures

Budget

Admin Review

IDEA Part B School Age Budget for 2022-2023

Allocation Amount for 2022-2023		\$53,436	
Carryover Amount from 2021-2022		\$2,578	
Total Budget Amount		\$56,014	
IFARMS Obj. Code	Description	Amount Budgeted	Budget Narrative
521-100	Salaries - Teachers and Aides	\$46,388	Salary for 1 FTE Sped classroom instructor (Elem)
521-200	Benefits - Teachers and Aides	\$9,626	Benefit for 1 FTE Sped classroom instructor (Elem)
521-300	Purchased Services	\$0	
521-400	Supplies	\$0	

Maintenance Of Effort - Thresholds



- Check your threshold table first

State and Local Maintenance of Effort Worksheet and Assurance Form - 2022-2023

MOE Threshold Calculation	Section I <i>Annual Report</i>	Section II <i>Expenditures</i>	Section III <i>Budget</i>	Expenditure Exception Worksheet	Budget Exception Worksheet	Admin Review				
School Year	Fiscal Year for Section I	Combined Total	Other Expenditures	Medicaid Reimbursements	Post Annual Report Adjustments	Adjusted Total	Exceptions	Child Count	Per Pupil Amount	
2013-2014	2012	\$99,964	\$0	(\$12,370)	\$0	\$87,594	\$37,032	19	\$4,610	
2014-2015	2013	\$95,768	\$0	(\$8,133)	\$0	\$87,635	\$0	25	\$3,505	
2015-2016	2014	\$91,795	\$0	(\$4,150)	\$0	\$87,645	\$0	23	\$3,811	
2016-2017	2015	\$91,466	\$0	(\$3,809)	\$0	\$87,657	\$0	25	\$3,506	
2017-2018	2016	\$100,879	\$0	(\$13,012)	\$0	\$87,867	\$0	21	\$4,184	
2018-2019	2017	\$97,140	\$0	(\$9,133)	\$0	\$88,007	\$0	20	\$4,400	
2019-2020	2018	\$103,109	\$0	(\$13,641)	\$0	\$89,468	\$0	23	\$3,890	
2020-2021	2019	\$100,549	\$0	\$0	\$0	\$100,549	\$0	23	\$4,372	
2021-2022	2020	\$97,179	\$3,500	\$0	\$0	\$100,679	\$0	24	\$4,195	
2022-2023	2021	\$105,467	\$4,000	\$0	\$0	\$109,467	\$0	21	\$5,213	

Adjusted Total Threshold = \$109,467

Per Pupil Amount Threshold = \$5,213

Maintenance of Effort Test



The Special Education Department at the SDE performs the MOE test by comparing expenditures from the most recent year for which information is available to expenditures in the last fiscal year the LEA met the MOE test.

The test has two components:

1. Compliance test
2. Eligibility test



Compliance and Eligibility Test



- The MOE **compliance** test compares the LEA's special education actual expenditures from the most recent fiscal year to prior year expenditures.
- The MOE **eligibility** test compares the LEA's special education budgets to prior year expenditures.



Subsequent Year Rule



- In the Federal Register Vol. 80 No. 81 pages 23647-23648, OSEP provided more guidance on the comparison rule. The SDE is required to use **FY 2012** as the starting fiscal year for MOE comparison purposes.
- To determine the last time an LEA met the MOE test, the SDE can start the test in FY 2011-12 for comparison purposes.
- If neither the total amount spent or budgeted, nor the per-student amount is greater than, or equal to those amounts in the previous year, the LEA is not eligible for a Part B grant.

Maintenance of Effort (MOE) Expenditures



State and Local Maintenance of Effort Worksheet and Assurance Form - 2022-2023

MOE Threshold Calculation	Section I Annual Report	Section II Expenditures	Section III Budget	Expenditure Exception Worksheet	Budget Exception Worksheet	Admin Review
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General Fund Expenditures for FY ended 6/30/2022

Enter your district/LEA's actual General M&O expenditures, from State and Local funds, for FY 2022. These amounts should be the same as the amounts reported on your district/LEA's annual IFARMS report for FY 2022

IFARMS 100-521: Special Education Program	\$73,224
IFARMS 100-522: Special Education Preschool Program	\$0
IFARMS 100-616: Special Education Support Services Program	\$23,341
Combined Total	\$96,565

Only report exact match used to process claims- see claims remittance forms

List below any general fund expenditures for the excess costs of providing Special Education and Related Services not included in one of the function program codes above

School Based Medicaid State Match Do not report Medicaid Revenue	\$8,597
Professional Development	\$0
Transportation Costs	\$8,791
Other (Describe below)	\$0
Adjusted Total	\$113,953
Child Count 11/1/ 2021	24
Average Per Pupil Expenditure FY 2022	\$4,748
Exception Amount (from Expenditure Exception worksheet)	\$0

Look for other expenditures that may be in another fund

Meeting Maintenance of Effort



To meet MOE, your adjust total or your average per pupil expenditure must meet or exceed the thresholds determined from prior years.

State and Local Maintenance of Effort Worksheet and Assurance Form - 2022-2023

MOE Threshold Calculation		Section I Annual Report	Section II Expenditures	Section III Budget	Expenditure Exception Worksheet	Budget Exception Worksheet	Admin Review			
School Year	Fiscal Year for Section I	Combined Total	Other Expenditures	Medicaid Reimbursements	Post Annual Report Adjustments	Adjusted Total	Exceptions	Child Count	Per Pupil Amount	
2013-2014	2012	\$99,964	\$0	(\$12,370)	\$0	\$87,594	\$37,032	19	\$4,610	
2014-2015	2013	\$95,768	\$0	(\$8,133)	\$0	\$87,635	\$0	25	\$3,505	
2015-2016	2014	\$91,795	\$0	(\$4,150)	\$0	\$87,645	\$0	23	\$3,811	
2016-2017	2015	\$91,466	\$0	(\$3,809)	\$0	\$87,657	\$0	25	\$3,506	
2017-2018	2016	\$100,879	\$0	(\$13,012)	\$0	\$87,867	\$0	21	\$4,184	
2018-2019	2017	\$97,140	\$0	(\$9,133)	\$0	\$88,007	\$0	20	\$4,400	
2019-2020	2018	\$103,109	\$0	(\$13,641)	\$0	\$89,468	\$0	23	\$3,890	
2020-2021	2019	\$100,549	\$0	\$0	\$0	\$100,549	\$0	23	\$4,372	
2021-2022	2020	\$97,179	\$3,500	\$0	\$0	\$100,679	\$0	24	\$4,195	
2022-2023	2021	\$105,467	\$4,000	\$0	\$0	\$109,467	\$0	21	\$5,213	

Adjusted Total Threshold = \$109,467
Per Pupil Amount Threshold = \$5,213



MOE Expenditures – Vs. Thresholds



State and Local Maintenance of Effort Worksheet and Assurance Form - 2022-2023

Adjusted Total Threshold = \$109,467

Per Pupil Amount Threshold = \$5,213

This example shows the adjusted total of \$113,953 exceeding the prior year reported total of \$109,467. The LEA meets MOE. *Notice the LEA did not meet or exceed based on the per pupil amount.

MOE Threshold Calculation	Section I Annual Report	Section II Expenditures	Section III Budget	Expenditure Exception Worksheet	Budget Exception Worksheet	Admin Review
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General Fund Expenditures for FY ended 6/30/2022

Enter your district/LEA's actual General M&O expenditures, from State and Local funds, for FY 2022. These amounts should be the same as the amounts reported on your district/LEA's annual IFARMS report for FY 2022

IFARMS 100-521: Special Education Program	\$73,224
IFARMS 100-522: Special Education Preschool Program	\$0
IFARMS 100-616: Special Education Support Services Program	\$23,341
Combined Total	\$96,565
List below any general fund expenditures for the excess costs of providing Special Education and Related Services not included in one of the function program codes above	
School Based Medicaid State Match	\$8,597
Professional Development	\$0
Transportation Costs	\$8,791
Other (Describe below)	\$0
Adjusted Total	\$113,953
Child Count 11/1/ 2021	24
Average Per Pupil Expenditure FY 2022	\$4,748
Exception Amount (from Expenditure Exception worksheet)	\$0

Updating MOE Budget to New Threshold



- If an LEA spent more than the prior year, they have set a new threshold.
- If your budget had been set based on the prior year's expenditures, you may need to update budgets based on the year you just closed out.

State and Local Maintenance of Effort Worksheet and Assurance Form - 2022-2023

MOE Threshold Calculation	Section I Annual Report	Section II Expenditures	Section III Budget	Expenditure Exception Worksheet	Budget Exception Worksheet	Admin Review
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Budget Amounts for FY ending 6/30/2023

Enter your district/LEA's Budgeted General M&O expenditures, from State and Local funds, for FY 2023.

IFARMS 100-521: Special Education Program	\$84,429
IFARMS 100-522: Special Education Preschool Program	\$1,000
IFARMS 100-616: Special Education Support Services Program	\$11,850
Combined Total	\$97,279
List below any general fund expenditures for the excess costs of providing Special Education and Related Services not included in one of the function program codes above	
School Based Medicaid State Match	\$4,350
Professional Development	\$0
Transportation Costs	\$8,000
Other (Describe below)	\$0
Adjusted Total	\$109,629
Estimated Child Count - November 2022	25
Average Per Pupil budgeted amount FY 2023	\$4,385
Exception Amount (from Budget Exception worksheet)	\$0

Was based on FY ending 6/30/2021 expense-new threshold should be based on FY ending 6/30/2022 from section II expense reported.

Side by Side MOE Expense & Budget



State and Local Maintenance of Effort Worksheet and Assurance Form - 2022-2023

State and Local Maintenance of Effort Worksheet and Assurance Form - 2022-2023

MOE Threshold Calculation	Section I Annual Report	Section II Expenditures	Section III Budget	Expenditure Exception Worksheet	Budget Exception Worksheet	Admin Review
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General Fund Expenditures for FY ended 6/30/2022

Enter your district/LEA's actual General M&O expenditures, from State and Local funds, for FY 2022. These amounts should be the same as the amounts reported on your district/LEA's annual IFARMS report for FY 2022

IFARMS 100-521: Special Education Program	\$73,224
IFARMS 100-522: Special Education Preschool Program	\$0
IFARMS 100-616: Special Education Support Services Program	\$23,341
Combined Total	\$96,565

List below any general fund expenditures for the excess costs of providing Special Education and Related Services not included in one of the function program codes above

School Based Medicaid State Match	\$8,597
Professional Development	\$0
Transportation Costs	\$8,791
Other (Describe below)	\$0
Adjusted Total	\$113,953

Child Count 11/1/ 2021 24

Average Per Pupil Expenditure FY 2022 **\$4,748**

MOE Threshold Calculation	Section I Annual Report	Section II Expenditures	Section III Budget	Expenditure Exception Worksheet	Budget Exception Worksheet	Admin Review
---------------------------	-------------------------	-------------------------	--------------------	---------------------------------	----------------------------	--------------

Budget Amounts for FY ending 6/30/2023

Enter your district/LEA's Budgeted General M&O expenditures, from State and Local funds, for FY 2023.

IFARMS 100-521: Special Education Program	\$84,429
IFARMS 100-522: Special Education Preschool Program	\$1,000
IFARMS 100-616: Special Education Support Services Program	\$11,850
Combined Total	\$97,279

List below any general fund expenditures for the excess costs of providing Special Education and Related Services not included in one of the function program codes above

School Based Medicaid State Match	\$4,350
Professional Development	\$0
Transportation Costs	\$8,000
Other (Describe below)	\$0
Adjusted Total	\$109,629

Estimated Child Count - November 2022 25

Average Per Pupil budgeted amount FY 2023 **\$4,385**

LEA MOE Exceptions



- Under 34 CFR §300.204, an LEA may reduce the level of expenditures for the education of children with disabilities below the level of those expenditures for the preceding fiscal year (for the compliance standard) and below the level of those expenditures for the most recent fiscal year for which information is available (for the eligibility standard), if the reduction is attributable to any of the five allowable exceptions.

Exceptions to Maintenance of Effort



There are 2 types of Exceptions to MOE:

1. Expenditure Exceptions (based on prior year comparison of expenditures)
2. Budget Exceptions (based on new year shortfall projections)

Exception Worksheets



The IDEA Part B Application has the allowable exceptions built in, as either an expenditure or budget exception.

These pages tie to their budget or expenditure reporting to help meet Maintenance of Effort calculations.

Allowances for Exceptions to Maintenance of Effort Actual Expenditures

The district's Maintenance of Effort Assurance form indicates that the actual expenditures for Special Education services in school year 2021-2022 are less than those expenditures in the previous year. IDEA Part B includes certain exceptions to the Maintenance of Effort requirement (34 CFR §300.204) that allow for reductions in expenditures by the LEA.

Indicate below if your district's reduction in expenditures is attributable to any of the following. Enter the amount of the reduction in the appropriate field.	
The voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel: <i>Note: for termination of staff you must upload documentation including staff member and replacement staff member documentation.</i>	<input type="text" value="\$0"/>
The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child—	
Has left the jurisdiction of the LEA:	<input type="text" value="\$0"/>
Has reached the age at which the obligation to provide FAPE to the child has terminated:	<input type="text" value="\$0"/>
No longer needs the program of special education:	<input type="text" value="\$0"/>
The termination of costly expenditures for long-term purchase, such as the acquisition of equipment or the construction of school facilities:	<input type="text" value="\$0"/>
Total:	<input type="text" value="\$0"/>

Meeting MOE With An Exception



General Fund Expenditures for FY ended 6/30/2022

Enter your district/LEA's actual General M&O expenditures, from State and Local funds, for FY 2022. These amounts should be the same as the amounts reported on your district/LEA's annual IFARMS report for FY 2022

IFARMS 100-521: Special Education Program	\$225,000
IFARMS 100-522: Special Education Preschool Program	\$125,000
IFARMS 100-616: Special Education Support Services Program	\$0
Combined Total	\$350,000
List below any general fund expenditures for the excess costs of providing Special Education and Related Services not included in one of the function program codes above	
School Based Medicaid State Match	\$38,992
Professional Development	\$0
Transportation Costs	\$0
Other (Describe below)	\$0
Adjusted Total	\$388,992
Child Count 11/1/ 2021	134
Average Per Pupil Expenditure FY 2022	\$2,902
Exception Amount (from Expenditure Exception worksheet)	\$55,000

Allowances for Exceptions to Maintenance of Effort Actual Expenditures

The district's Maintenance of Effort Assurance form indicates that the actual expenditures for Special Education services in school year 2021-2022 are less than those expenditures in the previous year. IDEA Part B includes certain exceptions to the Maintenance of Effort requirement (34 CFR §300.204) that allow for reductions in expenditures by the LEA.

Indicate below if your district's reduction in expenditures is attributable to any of the following. Enter the amount of the reduction in the appropriate field.

The voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel: <i>Note: for termination of staff you must upload documentation including staff member and replacement staff member documentation.</i>	\$55,000
Add File attach documentation here for review	
The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child—	
Has left the jurisdiction of the LEA:	\$0
Has reached the age at which the obligation to provide FAPE to the child has terminated:	\$0
No longer needs the program of special education:	\$0
The termination of costly expenditures for long-term purchase, such as the acquisition of equipment or the construction of school facilities:	\$0
Total:	\$55,000

Adjusted Total Threshold = \$443,992
Per Pupil Amount Threshold = \$3,897

$$\$388,992 + \$55,000 = \$443,992, \text{ the LEA has met MOE}$$

LEA MOE Adjustment To Local Efforts



- Under [34 CFR §300.205](#), for any fiscal year for which an LEA's IDEA section 611 allocation exceeds the amount the LEA received for the previous fiscal year, the LEA may reduce the level of expenditures for the education of children with disabilities otherwise required by 34 CFR §300.203(b) by not more than 50 percent of the amount of that excess.

Adjustment to Local Efforts Calculations



- The IDEA Part B Application has the adjustment to Local Fiscal Efforts built into the MOE reporting pages.

Adjustment to Local Fiscal Efforts

2021-2022 Allocation: \$187,162

2020-2021 Allocation: \$154,531

Allocation Increase: \$32,631

Allocation Increase * 50%: \$16,316

Less CEIS Expenditure Amount: \$0

Max Adjustment (Reduction) to Local Fiscal Efforts: \$16,316

***Subject to 34 CFR 300.205 requirements

\$0

34 CFR 300.205 Adjustment to local fiscal efforts in certain fiscal years.



- **Amounts in excess:** For any fiscal year for which the allocation received by an LEA under [§ 300.705](#) exceeds the amount the LEA received for the previous fiscal year, the LEA may reduce the level of expenditures otherwise required by [§ 300.203\(b\)](#) by not more than 50 percent of the amount of that excess.
- ***Use of amounts to carry out activities under ESEA.*** If an LEA exercises the authority under [paragraph \(a\)](#) of this section, the LEA must use an amount of local funds equal to the reduction in expenditures under [paragraph \(a\)](#) of this section to carry out activities that could be supported with funds under the ESEA regardless of whether the LEA is using funds under the ESEA for those activities.

34 CFR 300.205 Continued



- ***State prohibition.*** Notwithstanding [paragraph \(a\)](#) of this section, if an SEA determines that an LEA is unable to establish and maintain programs of FAPE that meet the requirements of section 613(a) of the Act and this part or the SEA has taken action against the LEA under section 616 of the Act and subpart F of these regulations, the SEA must prohibit the LEA from reducing the level of expenditures under [paragraph \(a\)](#) of this section for that fiscal year.
- ***Special rule.*** The amount of funds expended by an LEA for early intervening services under [§ 300.226](#) shall count toward the maximum amount of expenditures that the LEA may reduce under [paragraph \(a\)](#) of this section.

MOE Adjustment to Local Efforts/ Reduction Example



34 CFR §300.205

- The LEA's Part B allocation for 2020-21 was \$34,811
- The LEA's Part B allocation for 2021-22 was \$42,478
- Allocation increase is \$7,667 and 50% is \$3,834
- The LEA may reduce its state and local expenditures for 2021-22 by \$3,834

State and Local Maintenance of Effort Worksheet and Assurance Form - 2021-2022

MOE Threshold Calculation	Section I Annual Report	Section III Budget	Budget Exception Worksheet	Admin Review
---------------------------	-------------------------	---------------------------	----------------------------	--------------

Save

Budget Amounts for FY ending 6/30/2022

Enter your district/LEA's Budgeted General M&O expenditures, from State and Local funds, for FY 2022.

IFARMS 100-521: Special Education Program	\$139,981
IFARMS 100-522: Special Education Preschool Program	\$0
IFARMS 100-816: Special Education Support Services Program	\$0
Combined Total	\$139,981

List below any general fund expenditures for the excess costs of providing Special Education and Related Services not included in one of the function program codes above

School Based Medicaid State Match	\$5,000
Professional Development	\$3,000
Transportation Costs	\$0
Other (Describe below)	\$0
Adjusted Total	\$147,981

Estimated Child Count - November 2021	19
Average Per Pupil budgeted amount FY 2022	\$7,788
Exception Amount (from Budget Exception worksheet)	\$20,576
Adjustment to Local Fiscal Efforts	
2021-2022 Allocation: \$42,478	
2020-2021 Allocation: \$34,811	
Allocation Increase: \$7,667	
Allocation Increase * 50%: \$3,834	
Less CEIS Budget Amount: \$0	\$0
Max Adjustment (Reduction) to Local Fiscal Efforts: \$3,834	



- **34 CFR §300.205 (b) Use of Amounts to Carry Out Activities under ESEA**
- If an LEA exercises the authority under paragraph (a) of this section, the LEA must use an amount of local funds equal to the reduction in expenditures under paragraph (a) of this section to carry out activities that could be supported with funds under the ESEA regardless of whether the LEA is using funds under the ESEA for those activities.

Excess Cost Explained



34 CFR 300.16 Excess costs.

- *Excess costs* means those costs that are in excess of the average annual per-student expenditure in an LEA during the preceding school year for an elementary school or secondary school student, as may be appropriate, and that must be computed after deducting -
 - (a) Amounts received -
 - (1) Under Part B of the Act; (IDEA funding)
 - (2) Under Part A of title I of the ESEA; and
 - (3) Under Part A of title III of the ESEA and;
 - (b) Any State or local funds expended for programs that would qualify for assistance under any of the parts described in paragraph (a) of this section, but excluding any amounts for capital outlay or debt service. (See appendix A to part 300 for an example of how excess costs must be calculated.)
- (Authority: 20 U.S.C. 1401(8))

Excess Cost Worksheet in the Application



2021-2022 expenditures for all students (including students with disabilities)	Preschool (619)	Elementary	Secondary
From State and Local funds		\$1,604,131	\$1,252,978
From Federal Funds		\$234,561	\$183,214
Less:			
Amounts expended from federal program allocations (do not include amounts allocated but not expended in the school year and carried over)			
IDEA Part B - Preschool (619) & School Age	\$2,334	\$24,101	\$18,826
ARPA - Preschool (619) & School Age	\$617	\$3,929	\$3,069
Title I A		\$15,391	\$12,022
Title III A		\$0	\$0
State and local Funds expended specifically for programs under Title I A and Title III A		\$0	\$0
State and local funds expended specifically for providing services to children with disabilities. The total of amounts entered here <i>must equal</i> the Adjusted Total on the Maintenance of Effort Section II Expenditures Form	\$0	\$63,979	\$49,974
Any amounts for capital outlay and debt service		\$0	\$0
Net total expenditures for all students		\$1,731,292	\$1,352,301
Calculation of average 2021-2022 per pupil expenditure for all students (including students with disabilities)			
Fall Enrollment (all students including students with disabilities, as reported to SDE November 2021)		96	79
Spring Enrollment (all students including students with disabilities, as reported to SDE March 2022)		105	78
Average Enrollment, 2021-2022		100.5	78.5
Average annual per student expenditure for all students, 2021-2022		\$17,226	\$17,226
Total number of children with disabilities served by the LEA in 2021-2022 (November 2021 Child Count)	4	14	6
Total minimum amount of funds the LEA must spend for the education of children with disabilities in elementary and secondary schools before using IDEA Part B funds		\$241,164	\$103,356

- First, we are identifying all expense for ALL students.
- Second, subtract specific federal funded costs, and all Special Education costs
- Third, subtract capital outlay & debt service to get a net total expenditure for “ALL STUDENTS”.
- Fourth, divide by enrollment and multiply by child count to show the true amount an LEA spends on the education of children with disabilities before using IDEA Funding.

Excess Cost Road Map



Excess Cost Calculation For School Districts and LEAs

As required by IDEA 2004, Section 602(8) and 34 CFR §300.16 and Appendix A to 34 CFR Part 300

Admin Review

2020-2021 expenditures for all students (including students with disabilities)	Preschool (619)	Elementary	Secondary
From State and Local funds		\$2,299,651	\$2,711,681
From Federal Funds		\$1,338,461	\$1,428,846
Less:			
Amounts expended from federal program allocations (do not include amounts allocated but not expended in the school year and carried over)			
IDEA Part B - Preschool (619) & School Age	\$0	\$70,053	\$70,053
ARPA - Preschool (619) & School Age	\$10,524	\$0	\$0
Title I A		\$150,341	\$60,840
Title III A		\$0	\$0
State and local Funds expended specifically for programs under Title I A and Title III A		\$0	\$0
State and local funds expended specifically for providing services to children with disabilities. The total of amounts entered here <i>must equal</i> the Adjusted Total on the Maintenance of Effort Section II Expenditures Form	\$73,553	\$273,829	\$273,830
Any amounts for capital outlay and debt service		\$0	\$0
Net total expenditures for all students		\$3,143,889	\$3,735,804
Calculation of average 2020-2021 per pupil expenditure for all students (including students with disabilities)			
Fall Enrollment (all students including students with disabilities, as reported to SDE November 2020)		322	363
Spring Enrollment (all students including students with disabilities, as reported to SDE March 2021)		317	353
Average Enrollment, 2020-2021		319.5	358
Average annual per student expenditure for all students, 2020-2021		\$9,840	\$10,435
Total number of children with disabilities served by the LEA in 2020-2021 (November 2020 Child Count)	10	59	48
Total minimum amount of funds the LEA must spend for the education of children with disabilities in elementary and secondary schools before using IDEA Part B funds		\$580,560	\$500,880

Statement of Revenues, Expenditures, and changes in fund balances for State and Local expenditures

SEFA

MOE section II

Statement of Revenues, Expenditures, and changes in fund balances for State and Local expenditures

Use a calculation percentage for preschool, elementary & secondary based off enrollment

Finding Total Federal Fund Expenses



Schedule of Expenditures of Federal Awards Year Ended June 30, 2021

- Where do I find the total State and Local fund expenditures for my prior year?
- The best place to look is your audited financials.
- Check the Schedule of Expenditures of Federal Awards (SEFA) for your Federal expenditures

Federal Grantor/ Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
US Dept of Agriculture			
<i>Passed Through Washington County:</i>			
Forest Service Schools and Roads Cluster:			
Schools and Roads - Grants to States	10.665	None	\$248,196
Total Forest Service Schools and Roads Cluster			<u>248,196</u>
<i>Passed Through Idaho Dept of Education:</i>			
Child Nutrition Cluster:			
COVID-19 - School Breakfast Program	10.553	202020/202121N109947	37,462
COVID-19 - National School Lunch Program*	10.555	202020/202121N109947	158,948
Total Child Nutrition Cluster			<u>196,410</u>
Fresh Fruit & Vegetable Program	10.582	202020/202121L160347	1,793
Total US Dept of Agriculture			<u>446,399</u>
US Dept of Treasury			
<i>Passed Through Idaho Dept of Education:</i>			
COVID-19 - Coronavirus Relief Fund	21.019	20-1892-0-1-806	390,082
Total US Dept of Treasury			<u>390,082</u>
US Dept of Education			
<i>Passed Through Idaho Dept of Education:</i>			
Special Education Cluster:			
Special Education - Grants to States	84.027	H027A19/200088	140,106
Special Education - Preschool Grants	84.173	H173A19/200030	10,524
Total Special Education Cluster			<u>150,630</u>
Title I Grants to Local Educational Agencies	84.010	S010A19/200012	206,621
Career & Technical Education - Basic Grants to States	84.048	V048A190012	17,684
Education for Homeless Children and Youth	84.196	S196A200013	4,560
Twenty-First Century Community Learning Centers	84.287	S287C19/200012	79,965
Rural Education	84.358	S358B19/200012	13,262
Supporting Effective Instruction State Grants	84.367	S367A19/200011	54,978
Student Support & Academic Enrichment	84.424	S424A190013	15,312
COVID-19 - Education Stabilization Fund	84.425	S425D200043	480,270
Total US Dept of Education			<u>1,023,282</u>
Total Expenditures of Federal Awards			<u>\$1,859,763</u>

Finding Total State & Local Expenses



Excess Cost Calculation For School Districts and LEAs

As required by IDEA 2004, Section 602(8) and 34 CFR §300.16 and Appendix A to 34 CFR Part 300

Total = \$5,011,332

Admin Review

2020-2021 expenditures for all students (including students with disabilities)	Preschool (40)	Elementary	Secondary
From State and Local funds		\$2,299,651	\$2,711,681
From Federal Funds		\$1,338,461	\$1,428,846

- Where do I find the total State and Local fund expenditures for my prior year?

- Check the Statement of Revenues, Expenditures, and changes in fund balances for State and Local expenditures

Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds
Year Ended June 30, 2021

	General Fund	Forest Reserve Fund	Child Nutrition Fund
Revenues			
Local Taxes	\$489,446		
Other Local Revenue	145,400		\$14,170
State Revenue	4,857,861		
Federal Revenue		\$306,598	199,578
Total Revenues	5,492,707	306,598	213,748
Expenditures			
Instructional Programs			
Elementary School	984,647		
Secondary School	1,246,550		
Alternative School	46,251		
Vocational-Technical			
Special Education	464,184	100-521 & 100-522	
Special Education Preschool	73,553		
Interscholastic	177,428		
School Activity	87,790		
Support Service Programs			
Attendance - Guidance - Health	238,369		
Special Education Support Services	23,475	100-616	
Instruction Improvement	2,130		
Educational Media	120,382		
Instruction-Related Technology			
Board of Education	79,153		
District Administration	384,901	1,341	
School Administration	249,383		
Business Operation	80,102		
Administrative Technology Service			
Buildings - Care	172,779	95,308	
Maintenance - Non-Student Occupied	25,454		
Maintenance - Student Occupied	176,604	151,547	
Maintenance - Grounds	12,883		
Security	2,998		
Pupil-To-School Transportation	304,148		
Pupil-Activity Transportation	47,084		
General Transportation	6,564		
Non-Instructional Programs			
Child Nutrition	4,520		211,971
Community Services			
Capital Assets - Student Occupied			
Capital Assets - Non-Student Occupied			
Debt Service - Principal			
Debt Service - Interest			
Total Expenditures	5,011,332	248,196	211,971

Notice the total reported in the Application for State and Local is \$5,011,332 and the total in the General Fund column happens to be \$5,011,332.

***Not all LEA's will have this simple of a tie out. Some LEA's have local levies, etc. that may be found on another statement.

SEFA –Use for Excess Cost & Checking IDEA



Schedule of Expenditures of Federal Awards Year Ended June 30, 2021

Federal Grantor/ Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
US Dept of Agriculture			
<i>Passed Through Washington County:</i>			
Forest Service Schools and Roads Cluster:			
Schools and Roads - Grants to States	10.665	None	\$248,196
Total Forest Service Schools and Roads Cluster			248,196
<i>Passed Through Idaho Dept of Education:</i>			
Child Nutrition Cluster:			
COVID-19 - School Breakfast Program	10.553	202020/202121N109947	37,462
COVID-19 - National School Lunch Program*	10.555	202020/202121N109947	158,948
Total Child Nutrition Cluster			196,410
Fresh Fruit & Vegetable Program	10.582	202020/202121L160347	1,793
Total US Dept of Agriculture			446,399
US Dept of Treasury			
<i>Passed Through Idaho Dept of Education:</i>			
COVID-19 - Coronavirus Relief Fund	21.019	20-1892-0-1-806	390,082
Total US Dept of Treasury			390,082
US Dept of Education			
<i>Passed Through Idaho Dept of Education:</i>			
Special Education Cluster:			
Special Education - Grants to States	84.027	H027A19/200088	140,106
Special Education - Preschool Grants	84.173	H173A19/200030	10,524
Total Special Education Cluster			150,630
Title I Grants to Local Educational Agencies	84.010	S010A19/200012	206,621
Career & Technical Education - Basic Grants to States	84.048	V048A190012	17,684
Education for Homeless Children and Youth	84.196	S196A200013	4,560
Twenty-First Century Community Learning Centers	84.287	S287C19/200012	79,965
Rural Education	84.358	S358B19/200012	13,262
Supporting Effective Instruction State Grants	84.367	S367A19/200011	54,978
Student Support & Academic Enrichment	84.424	S424A190013	15,312
COVID-19 - Education Stabilization Fund	84.425	S425D200043	480,270
Total US Dept of Education			1,023,282
Total Expenditures of Federal Awards			\$1,859,763

Use your SEFA to double check the numbers you reported in the IDEA Part B Application. Excess Page shows Title, Special Education & total Federal expense.

Error Example 1



Error 1: Excess Cost funds for services to Children with disabilities does not match the MOE Expenditures Adjusted Total.

When you fill out the Section II Expenditures tab of the MOE section, it is tied to the Excess Costs section. Your Section II adjusted total must total the same in the Excess Costs section.

State and Local Maintenance of Effort Worksheet and Assurance Form - 2020-2021

MOE Threshold Calculation	Section I Annual Report	Section II Expenditures	Section III Budget	Expenditure Exception Worksheet	Budget Exception Worksheet	Admin Review
---------------------------	-------------------------	--------------------------------	--------------------	---------------------------------	----------------------------	--------------

• Error: Excess Cost funds for services to children with disabilities does not match the MOE Expenditures Adjusted Total
• Error: Excess Cost sum of child counts does not match the Maintenance of Effort Expenditures child count

Save

General Fund Expenditures for FY ended 6/30/2020

Enter your district/LEA's actual General M&O expenditures, from State and Local funds, for FY 2020. These amounts should be the same as the amounts reported on your district/LEA's annual IFARMS report for FY 2020

IFARMS 100-521: Special Education Program	\$179,606
IFARMS 100-522: Special Education Preschool Program	\$0
IFARMS 100-616: Special Education Support Services Program	\$256,517
Combined Total	\$436,123

List below any general fund expenditures for the excess costs of providing Special Education and Related Services not included in one of the function program codes above

School Based Medicaid State Match	\$19,791
Professional Development	\$0
Transportation Costs	\$0
Other (Describe below)	\$0
Adjusted Total	\$455,914

Child Count 11/1/2019: 169

Average Per Pupil Expenditure FY 2020: \$2,697

Exception Amount (from Expenditure Exception worksheet): \$0

Adjustment to Local Fiscal Efforts
2019-2020 Allocation: \$325,647
2018-2019 Allocation: \$227,175

Match this to Excess cost page.

MOE to Excess Cost



State and Local Maintenance of Effort Worksheet and Assurance Form - 2020-2021

MOE Threshold Calculation	Section I Annual Report	Section II Expenditures	Section III Budget	Expenditure Exception Worksheet	Budget Exception Worksheet	Admin Review
---------------------------	-------------------------	--------------------------------	--------------------	---------------------------------	----------------------------	--------------

- Error: Excess Cost funds for services to children with disabilities does not match the MOE Expenditures Adjusted Total
- Error: Excess Cost sum of child counts does not match the Maintenance of Effort Expenditures child count

Save

General Fund Expenditures for FY ended 6/30/2020

Enter your district/LEA's actual General M&O expenditures, from State and Local funds, for FY 2020. These amounts should be the same as the amounts reported on your district/LEA's annual IFARMS report for FY 2020

IFARMS 100-521: Special Education Program	\$179,606
IFARMS 100-522: Special Education Preschool Program	\$0
IFARMS 100-616: Special Education Support Services Program	\$256,517
Combined Total	\$436,123
List below any general fund expenditures for the excess costs of providing Special Education and Related Services not included in one of the function program codes above	
School Based Medicaid State Match	\$19,791
Professional Development	\$0
Transportation Costs	\$0
Other (Describe below)	\$0
Adjusted Total	\$455,914
Child Count 11/1/2019	169
Average Per Pupil Expenditure FY 2020	\$2,697
Exception Amount (from Expenditure Exception worksheet)	\$0
Adjustment to Local Fiscal Efforts 2019-2020 Allocation: \$325,647 2018-2019 Allocation: \$277,175	

Match this to Excess cost page.

- Error: Excess Cost funds for services to children with disabilities does not match the MOE Expenditures Adjusted Total
- Error: Excess Cost sum of amounts expended from IDEA Part B does not match sum of Budget Expenditures (including the private school proportionate share carryover amount)
- Error: Excess Cost sum of child counts does not match the Maintenance of Effort Expenditures child count
- Error: Form is incomplete. Some required values are missing

Save

Admin Review

2019-2020 expenditures for all students (including students with disabilities)	Preschool (019)	Elementary	Secondary
From State and Local funds		\$360,704	\$65,130
From Federal Funds		\$248,626	\$41,483
Less:			
Amounts expended from federal program allocations (do not include amounts allocated but not expended in the school year and carried over):			
IDEA Part B - Preschool (019) & School Age	\$0	\$0	\$0
Title IA		\$0	\$0
Title III A		\$0	\$0
State and local funds expended specifically for programs under Title I A and Title III A		\$0	\$0
State and local funds expended specifically for providing services to children with disabilities. The total amount entered here must equal the Adjusted Total on the Maintenance of Effort Section II Expenditures Form.	\$0	\$0	\$0
Any amounts for capital outlay and debt service		\$0	\$0
Net total expenditures for all students		\$609,413	\$106,613
Calculation of average 2019-2020 per pupil expenditure for all students (including students with disabilities)			
Fall Enrollment (all students including students with disabilities, as reported to SDE November 2019)		136	22
Spring Enrollment (all students including students with disabilities, as reported to SDE March 2020)		135	21
Average Enrollment, 2019-2020		135.5	21.5
Average annual per student expenditure for all students, 2019-2020		\$4,718	\$4,958
Total number of children with disabilities served by the LEA in 2019-2020 (November 2019 Child Count)	0	0	0
Total minimum amount of funds the LEA must spend for the education of children with disabilities in elementary and secondary schools before using IDEA Part B funds		\$0	\$0

The Adjusted Total from MOE section II must be split out by Preschool, Elementary and Secondary. Use a percentage of enrollment by age group to apply.

Error Example 2



Error 2: Excess Cost Sum of Child Count does not match the Maintenance of Effort Expenditures child count

The total child count must match from section II MOE screen to the Excess Cost Calculation child count section.

State and Local Maintenance of Effort Worksheet and Assurance Form - 2020-2021

MOE Threshold Calculation	Section I Annual Report	Section II Expenditures	Section III Budget	Expenditure Exception Worksheet	Budget Exception Worksheet	Admin Review
---------------------------	-------------------------	--------------------------------	--------------------	---------------------------------	----------------------------	--------------

- Error: Excess Cost funds for services to children with disabilities does not match the MOE Expenditures Adjusted Total
- Error: Excess Cost sum of child counts does not match the Maintenance of Effort Expenditures child count

Save

General Fund Expenditures for FY ended 6/30/2020

Enter your district/LEA's actual General M&O expenditures, from State and Local funds, for FY 2020. These amounts should be the same as the amounts reported on your district/LEA's annual IFARMS report for FY 2020

IFARMS 100-521: Special Education Program	\$179,606
IFARMS 100-522: Special Education Preschool Program	\$0
IFARMS 100-616: Special Education Support Services Program	\$256,517
Combined Total	\$436,123

List below any general fund expenditures for the excess costs of providing Special Education and Related Services not included in one of the function program codes above

School Based Medicaid State Match	\$19,791
Professional Development	\$0
Transportation Costs	\$0

Other (Describe below)	\$0
------------------------	-----

Match child count from here to Excess cost page child count, and split out by age group.

Adjusted Total	\$455,914
Child Count 11/1/2019	169
Average Per Pupil Expenditure FY 2020	\$2,697
Exception Amount (from Expenditure Exception worksheet)	\$0

Excess Cost Calculation For School Districts and LEAs

As required by IDEA 2004, Section 602(8) and 34 CFR §300.16 and Appendix A to 34 CFR Part 300

- Error: Excess Cost funds for services to children with disabilities does not match the MOE Expenditures Adjusted Total
- Error: Excess Cost sum of amounts expended from IDEA Part B does not match sum of Budget Expenditures (including the private school proportionate share carryover amount)
- Error: Excess Cost sum of child counts does not match the Maintenance of Effort Expenditures child count
- Error: Form is incomplete. Some required values are missing

Save

Admin Review

2019-2020 expenditures for all students (including students with disabilities)	Preschool (K13)	Elementary	Secondary
From State and Local funds		\$390,784	\$65,130
From Federal Funds		\$246,629	\$41,403
Less:			
Amounts expended from federal program allocations (do not include amounts allocated but not expended in the school year and carried over)			
IDEA Part B - Preschool (K13) & School Age	\$0	\$0	\$0
Title I A		\$0	\$0
Title III A		\$0	\$0
State and local Funds expended specifically for programs under Title I A and Title III A		\$0	\$0
State and local funds expended specifically for providing services to children with disabilities. The total amounts entered here must equal the Adjusted Total on the Maintenance of Effort Worksheet	\$0	\$0	\$0
Any amounts for capital outlay and debt service		\$0	\$0
Net total expenditures for all students		\$636,413	\$106,513
Calculation of average 2019-2020 per pupil expenditure for all students (including students with disabilities)			
Fall Enrollment (all students including students with disabilities, as reported to SDE November 2019)		136	22
Spring Enrollment (all students including students with disabilities, as reported to SDE March 2020)		135	21
Average Enrollment, 2019-2020		135.5	21.5
Average annual per student expenditure for all students, 2019-2020		\$4,718	\$4,958
Total number of children with disabilities served by the LEA in 2019-2020 (November 2019 Child Count)	0	0	0
Total minimum amount of funds the LEA must spend for the education of children with disabilities in elementary and secondary schools before using IDEA Part B funds		\$0	\$0

The child count from MOE section II must match, and be split out by Preschool, Elementary and Secondary. Use a percentage of enrollment by age group to apply.

Error Example 3



- Error 3: Total budgeted amount must equal the total amount available.
- This error is in your School aged, or preschool **budget section**.
- If you have a budget of \$61,441 for School aged, you must submit and save a budget that equals that amount.

Part B School Age Budgets

Prior Year Expenditures Budget Admin Review

IDEA Part B School Age Budget for 2020-2021

IFARMS Obj. Code	Description	Amount Budgeted	Budget Narrative
Allocation Amount for 2020-2021		\$50,075	
Carryover Amount from 2019-2020		\$11,366	
Total Budget Amount		\$61,441	
521-100	Salaries - Teachers and Aides	\$41,765	.4 SPED Teacher .05 SPED Director 1 FTE SPED Paraprofessional
521-200	Benefits - Teachers and Aides	\$11,726	.4 SPED Teacher .05 SPED Director 1 FTE SPED Paraprofessional
521-300	Purchased Services	\$5,950	SLP, OT, and School Psychologist
521-400	Supplies	\$2,000	Supplies for special education including paper, filing materials, print cartridges.
521-500	Capital Objects	\$0	
616-100	Salaries - Related Service Personnel	\$0	
616-200	Benefits - Related Service Personnel	\$0	
616-300	Purchased Services	\$0	
616-400	Capital Objects	\$0	

You must budget this column for the full amount.

Error Example 4



Error 4:

- Error: Excess Cost sum of amounts expended from IDEA Part B does not match sum of Budget Expenditures (including the private school proportionate share carryover amount)

This error is between your School Age or Preschool Expenditure reporting

Excess Cost Calculation For School Districts and LEAs

As required by IDEA 2004, Section 602(8) and 34 CFR §300.16 and Appendix A to 34 CFR Part 300

- Error: Excess Cost funds for services to children with disabilities does not match the MOE Expenditures Adjusted Total
- Error: Excess Cost sum of amounts expended from IDEA Part B does not match sum of Budget Expenditures (including the private school proportionate share carryover amount)
- Error: Excess Cost sum of child counts does not match the Maintenance of Effort Expenditures child count
- Error: Form is incomplete. Some required values are missing

2019-2020 expenditures for all students (including students with disabilities)	Preschool (619)	Elementary	Secondary
From State and Local funds		\$390,764	\$65,130
From Federal Funds		\$248,629	\$41,483
Less:			
Amounts expended from federal program allocations (do not include amounts allocated but not expended in the school year and carried over)			
IDEA Part B - Preschool (619) & School Age	\$0	\$0	\$0
Title IA		\$0	\$0
Title III A		\$0	\$0
State and local Funds expended specifically for programs under Title I A and Title III A		\$0	\$0
State and local funds expended specifically for providing services to children with disabilities. The total of amounts entered here must equal the Adjusted Total on the Maintenance of Effort Expenditures Form	\$0	\$0	\$0
Any amounts for capital outlay and debt service		\$0	\$0
Net total expenditures for all students		\$639,413	\$106,613
Calculation of average 2019-2020 per pupil expenditure for all students (including students with disabilities)			
Fall Enrollment (all students including students with disabilities, as reported to SDE November 2019)		136	22
Spring Enrollment (all students including students with disabilities, as reported to SDE March 2020)		135	21
Average Enrollment, 2019-2020		135.5	21.5
Average annual per student expenditure for all students, 2019-2020		\$4,718	\$4,958
Total number of children with disabilities served by the LEA in 2019-2020 (November 2019 Child Count)	0	0	0
Total minimum amount of funds the LEA must spend for the education of children with disabilities in elementary and secondary schools before using IDEA Part B funds		\$0	\$0

The School aged and Preschool prior year expenditure sections must match what you input here. Apply an enrollment calculation between Elementary/secondary.

ASSURANCES



- **ASSURANCES ARE AN IMPORTANT INDICATOR THAT YOU HAVE SYSTEMS AND PROCESSES IN PLACE PRIOR TO QUALIFYING FOR FUNDING. PLEASE BE SURE TO TAKE YOUR TIME AND READ THROUGH ALL OF THEM BEFORE ANSWERING**
- The LEA must respond 'Yes' or 'No' to each Assurance. Each Assurance must be answered 'Yes' before application can be submitted.
- If there are no private schools within the district, Assurance for Parentally Placed Private School Children may be answered 'Yes'.
- If you cannot answer 'Yes' to each assurance, contact the IdeaAdministrator@sde.idaho.gov or 208-332-6916.



SELF-ASSESSMENT CHECKLIST



- THE ASSESSMENTS HAVE BEEN ADDED TO THE APPLICATION FOR YOU TO HELP US UNDERSTAND WHERE YOU MAY HAVE A NEED FOR ASSISTANCE. PLEASE BE SURE TO TAKE YOUR TIME AND READ THROUGH ALL OF THEM BEFORE ANSWERING
- The LEA must respond 'Yes', 'No' or 'N/A' to each question on the Fiscal Self-Assessment Accountability Checklist before attempting to submit their Application.
- If you have questions please contact the IDEA Administrator IdeaAdministrator@sde.idaho.gov or 208-332-6916.

SUBMIT/ASSURANCES



- When you are ready to submit the completed application, the “**Submit/Assurances**” link on the main page will take you to the application’s Assurances pages.
- You are not required to Sign and Print the Assurances form.
- When all Assurances have been answered ‘Yes’, the Save and Submit button is activated.
- **Click Save and Submit button:**
 - Application submitted and transferred to SDE.
 - System-generated email notifies submitter and SDE the Application was successfully submitted.

IDEA Part B Application Resources



The Idaho SDE must ensure fiscal accountability at each phase in the distribution and use of IDEA Part B and Preschool funds. The SDE has established policies and procedures for calculating, allocating, requesting, accessing, reporting and verifying IDEA Part B flow-through and discretionary funds.

DEPARTMENTS COMMUNICATIONS



Log On
IDEA Part B and Preschool Application

Links

- Home
- IDEA Part B Funding Manual
- Application Instructions
- How to fix common IDEA errors
- Application Instruction Video
- Instructional Video Time Log

2021-2022

Change Year

Actions

Select District

At A Glance

IDEA Part B and Preschool Application

Welcome to Idaho's IDEA Part B and Preschool Application. This is the school district and LEA application for flowthrough funding under the Individuals with Disabilities Education Act (IDEA), Part B, Section 611 and Section 619 (Preschool).

The application for IDEA Part B and Preschool flowthrough funds is open for submission. Applications may be submitted at any time until 6/15/2021. Applications submitted after that date will not be accepted. After submission of the application and approval by SDE, LEAs may retroactively fund allowable costs incurred after July 1 of the current year.

If you have questions about the application or filling out the forms, please contact the Idaho IDEA Administrator at ideaAdministrators@sde.idaho.gov.

If you are encountering errors while using the IDEA application, please contact the IT Help Desk at support@sde.idaho.gov.



More Info

IDEA Application Resources



[Application instructions](#)

[How to fix common IDEA errors](#)

[Recorded IDEA Part B Application training video.](#)

[Instructional Video Time Log by section.](#)

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2021-2022

Change Year

Actions

Select District

More Info

Application Resources & Tools



- **Resource Tools**
- Application Instruction video tutorial:
<https://idahotc.com/Resources/View/ID/692>
- Application Instruction Manual:
<https://apps.sde.idaho.gov/IDEA/Content/files/2018-2019IDEAPartBApplicationInstructions.pdf>
- IDEA Part B Funding Manual:
<http://sde.idaho.gov/sped/funding/files/application/resource/IDEA-Part-B-Funding-Manual.pdf>

APPLICATION DUE DATE



- The IDEA Part B and Preschool Application is due:

• **NOVEMBER 15, 20XX**

- Do NOT wait until the last week.
- You will probably need more than a week to complete the application.

Questions???



Thank you!



Lisa Pofelski-Rosa | Financial Specialist, Principal

Idaho State Department of Education

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Idaho State Department of Education

DEBBIE CRITCHFIELD, SUPERINTENDENT OF PUBLIC INSTRUCTION