



# IDEA PART B & Preschool Application for Funding Refresher Training

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*Idaho State Department of Education*

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 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.

# 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                                |

# 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              |
| <b>Combined Total</b>   | <b>\$139,981</b> |
| 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              |
| <b>Adjusted Total</b>   | <b>\$147,981</b> |
| Estimated Child Count - November 2021   | 19               |
| <b>Average Per Pupil budgeted amount FY 2022</b>  | <b>\$7,788</b>   |
| 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 | <b>Section II Expenditures</b> | Section III Budget | <b>Expenditure Exception Worksheet</b> | Budget Exception Worksheet | Admin Review |
|---------------------------|-------------------------|--------------------------------|--------------------|--|----------------------------|--------------|

### 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        |
| <b>Combined Total</b>                                      | <b>\$44,598</b> |

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             |
| <b>Adjusted Total</b>             | <b>\$58,963</b> |

|  |                |
|--|----------------|
| Child Count 11/1/ 2020                       | 21             |
| <b>Average Per Pupil Expenditure FY 2021</b> | <b>\$2,807</b> |

# 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                             |

# 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

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[District Home](#)

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[CEIS Budget](#)

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[SchoolWide Programs](#)

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[School Age Budgets](#)

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[619 Budgets](#)

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[ARPA School Age Budgets](#)

---

[ARPA 619 Budgets](#)

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[State and Local Maintenance of Effort](#)

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[Excess Cost Calculation](#)

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[Comments](#)

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[Submit/Assurance](#)

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[Self-Assessment Checklist](#)

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# Getting Started



# BEFORE YOU BEGIN...



- WHAT YOU WILL NEED TO COMPLETE THE APPLICATION:

1. [LINK TO THE IDEA PART B APPLICATION](#)
2. Access to or have a copy of your FY2022 Audited Financial Report and your FY2022 Annual reported expenditures(for the final application).
3. Access and assistance from your Business Manager and or Superintendent and or Charter Administrator
4. Copy of the IDEA Part B Application Instruction Manual
5. Copy of IDEA Part B Funding Manual
6. Sign on access to the IDEA Part B Application



# APPLICATION LOCATION ON WEBSITE



The screenshot shows a web browser window with the URL [sde.idaho.gov/sped/funding/](http://sde.idaho.gov/sped/funding/). The page title is "Funding & Fiscal Accountability".

**Announcement:**

**ANNUAL STATE APPLICATION UNDER PART B OF THE INDIVIDUALS WITH DISABILITIES EDUCATION ACT AS AMENDED IN 2004 FOR FEDERAL FISCAL YEAR 2018**  
CFDA No. 84.027A and 84.173A

- Annual State Application FFY2018
- Proposed Use of Funds FFY2018
- Annual State Application FFY2017
- Proposed Use of Funds FFY2017

Idaho receives grants each year under Section 611 of the Individuals with Disabilities Education Act (IDEA). The amount of that state allocation determined is outlined in the IDEA regulations.

After setting aside necessary and allowable amounts for state administration and other state-level activities (as described in [34 CFR §300.704\(b\)](#)), the State Department of Education (SDE) gives the remainder of the grant as flow-through subawards to Idaho school districts and Local Education Agencies (LEAs).

In addition to the IDEA Part B funds that may be used to provide special education and related services to children ages 3-21, Idaho receives an annual Preschool grant under Section 619 of IDEA. This is a smaller grant that may only be used to provide special education and related services to children ages 3-5. Although this grant allows for certain amounts to be set aside for state administration and other state-level activities, Idaho has historically flowed 100% of the award through to LEAs. The LEA funding formula for Preschool allocations is found at [34 CFR §300.816](#).

The period of availability for both IDEA grants is from July 1st of the award year until September 30th two years subsequent.

**IDEA Part B and Preschool Application** | **GRA Portal**

**Special Education »**

- Dispute Resolution
- Funding & Fiscal Accountability**
- Program Monitoring
- Public Reporting
- Results-Driven Accountability
- Special Education Advisory Panel
- Special Education Forms
- Special Education Manual

**Archives »**  
**Events »**  
**Resource Center »**

**Contact Details**

- Anthony Mukuna**
- Coordinator
- (208) 332-6916
- amukuna@sde.idaho.gov

**Staff »**

- Special Education Directors


**Statewide Training & Technical Assistance**

IDAHO TRAINING Clearinghouse

# LOGGING INTO THE APPLICATION



DEPARTMENTS COMMUNICATIONS

 IDAHO  
STATE DEPARTMENT OF EDUCATION

[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

**2023-2024**

[Change Year](#)

**BOISE INDEPENDENT DISTRICT (001)**  
*(read only)*

- District Home
- CEIS Budget
- SchoolWide Programs
- Private Schools

▼ 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 10/1/2018. 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 not used the SDE Application Portal before, please create an account on the [Registration](#) page.

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

If you are encountering errors while using the IDEA application, please contact the IT



# LOGGING INTO THE APPLICATION CONT.



IDAHO  
STATE DEPARTMENT OF EDUCATION

Welcome to the Idaho State Department of Education Log On Screen

Please select your appropriate organization from the drop down list, per the instructions below.

- Employees of the State Dept. of Education – select “SDE”
- District users – select your respective District name
- If your District name is not present – select “Other”
- All other users (including non-District) – select “Other”

-- Select Organization --

Continue to Sign In

2. Sign in with your username and password. If you don't have an account, you may create your account by clicking the [Registration](#) link.

1. Select your organization from the drop-down list provided.

IDAHO  
STATE DEPARTMENT OF EDUCATION

Sign In

Please enter your username and password

Email

Password

Sign In

If you don't have an account and require access, you may create your account on the [Registration](#) page.

There is also a page to assist you if you [lost your password](#).

By entering your user name and password you represent that:

- You are an authorized user
- You have a legitimate educational interest for receiving the disclosure of information through access to Idaho State Department of Education information applications for which you are an authorized user
- You are responsible for ensuring that any re-disclosures of information by you complies with all applicable state and federal statutes and regulations

Applicable state and federal penalties may be imposed for the failure to act in a manner in accordance with the conditions above. The sharing of user account names and/or passwords to others is specifically prohibited and will result in the termination of your access to SDE applications as well as legal penalties if applicable.



# REGISTRATION CONT.



- User Sign On information Page 3 of the Application Instructions PDF: [APPLICATION INSTRUCTIONS PDF](#)
- Important: Special Education Staff do not assign user rights. Superintendents, Delegates, IT Directors assign district roles
- IT Help Desk can assist with any sign on issues: [support@sde.idaho.gov](mailto:support@sde.idaho.gov) (208) 332-6923

# TIME LIMITS – **SAVE** YOUR WORK



*Once logged into the Application, there is a limited time period of inactivity:*

25 minutes inactivity



System issues 5 minute warning that session will expire.

*Re-enter login information to stay logged into the system.*

30 minutes inactivity



System logs you out.

*Click the **SAVE** button frequently to avoid losing information.*





# Enhancements



# New Functionality of the Application



- *Any budget modifications that are 10% or more require the LEA to apply for a budget revision in writing under 2 CFR Part 200 E Cost Principals 200.308 Revision of Budget Program Plans.*
- We added a “Request to Un-submit the Application”

A screenshot of a web application interface. On the left is a vertical navigation menu with items: District Home, Request to Unsubmit (highlighted with a red box), CEIS Budget, SchoolWide Programs, Private Schools, School Age Budgets, Preschool Budgets, ARPA School Age Budgets, ARPA Preschool Budgets, State and Local Maintenance of Effort, Excess Cost Calculation, Comments, Submit/Assurance, and Self-Assessment Checklist. The 'Request to Unsubmit' item has a 'Beta' label next to it. On the right is the 'Unsubmit Request' form. The form title is 'Unsubmit Request'. Below the title is the instruction 'Please unsubmit the below application(s):'. There are two checkboxes: 'Preliminary Application' and 'Final Application'. Below these is the text 'so we can make these changes:' followed by a large empty text area. At the bottom of the form is a 'Submit' button, which is also highlighted with a red box.

# Private School Edit Functionality



- During the preliminary application, LEAs enter in private school enrollment and the child count student at each private school.
- Sometimes, these numbers change by the time the final application is due.
- The enhancement allows LEAs to edit the counts without deleting the data.

## Private School Calculations for 2022-2023

Private Schools | School Age Calculation | Preschool Calculation | ARPA School Age Calculation | ARPA Preschool Calculation

Save

The district has contacted the following private schools located within the district for the purpose of conducting consultations with representatives of the private school and representatives of parents of children with disabilities within the private school for the purpose of provision of special education and related services to children with disabilities enrolled by their parents in private schools. In compliance with IDEA Part B regulations, the district must contact and list here ALL private schools within the district that meet the definition of Elementary or Secondary Schools in 34 CFR Section 300.13 and/or Section 300.36.

Note: The State of Idaho does not consider home-schooled students as part of the definition of private schools.

| Private School               | Most Recent Date Contacted by District | Total Current Enrollment (all students) | School representative participated in consultations | Signed Affirmation of Consultation on file | Grades Served |                |
|------------------------------|--|---|---|--|---------------|----------------|
| COLE VALLEY CHRISTIAN SCHOOL | 8/31/2022                              | 200                                     | Yes   | Yes  |               | Edit<br>Delete |
| Ambrose School               | 8/31/2022                              | 761                                     | Yes   | No   |               | Edit<br>Delete |
| BOISE VALLEY SDA             | 8/31/2022                              | 62                                      | Yes   | No   |               | Edit<br>Delete |

Private Schools | School Age Calculation | Preschool Calculation | ARPA School Age C

|  |   |
|--|---|
| Private School   | COLE VALLEY CHRISTIAN SCHOOL                                  |
| Most Recent Date Contacted by District (mm/dd/yyyy)                          | 8/31/2022   |
| Total Current Enrollment (all students)                                      | 200   |
| Number of students identified as eligible for special ed or related services | 25  |
| A school representative participated in consultations                        | <input checked="" type="radio"/> Yes <input type="radio"/> No |
| Signed Affirmation of Consultation on file                                   | <input checked="" type="radio"/> Yes <input type="radio"/> No |

Save Cancel

# Adjustment to Local Efforts



- If your LEA has been identified as Significantly Disproportionate, you will not be able to claim the reduction to local efforts under 34 CFR 300.205

## State and Local Maintenance of Effort Worksheet and Assurance Form - 2023-2024

| MOE Threshold Calculation  | Section I Annual Report | Section II Expenditures | Section III Budget | Expenditure Exception Worksheet | Budget Exception Worksheet | Admin Review |
|--|-------------------------|-------------------------|--------------------|---------------------------------|----------------------------|--------------|
| <p>Adjustment to Local Fiscal Efforts<br/>2023-2024 Allocation: \$195,000<br/>2022-2023 Allocation: \$160,554<br/>Allocation Increase: \$34,446<br/>Allocation Increase * 50%: \$17,223<br/>Less CEIS Budget Amount: \$30,195<br/>Max Adjustment (Reduction) to Local Fiscal Efforts: (\$12,972)<br/>***Subject to 34 CFR 300.205 requirements<br/>Adjustment cannot be less than zero<br/>Not eligible for Adjustment to Local Fiscal Efforts</p> |                         |                         |                    | <p>\$0</p>                      |                            |              |

# Capital Expenditures



- If you are budgeting or claiming expenditures against the federal funds, you must attach a [Capital Expenditures request form](#) or expenditure recap report.

## IDEA Part B School Age Budget for 2023-2024

| Allocation Amount for 2023-2024   |  | \$195,000       |
|-----------------------------------|--|-----------------|
| Carryover Amount from 2022-2023   |  | \$173,067       |
| Reallocation Amount for 2022-2023 |  | \$5,000         |
| Total Budget Amount               |  | \$373,067       |
| IFARMS Obj. Code                  | Description  | Amount Budgeted |
| 521-100                           | Salaries - Teachers and Aides  | \$165,250       |
| 521-200                           | Benefits - Teachers and Aides  | \$0             |
| 521-300                           | Purchased Services   | \$0             |
| 521-400                           | Supplies   | \$0             |
| 521-500                           | Capital Objects<br>Please attach Capital Equipment Request Form<br>Current Files (check to delete)<br><input type="checkbox"/> Country_Codes.xls | \$5,100         |

# Capital Expenditure Request Form



## Special Education LEA Capital Equipment & Construction Purchase Request Form

*Please fill in the left column, and or the **Yes/No** column, and leave the right column for the SDE.*

LEA Name: \_\_\_\_\_ LEA Number: \_\_\_\_\_

Person filling out the request:

\_\_\_\_\_

Contact number or email of person submitting request: \_\_\_\_\_

Superintendent Signature: \_\_\_\_\_ Date: \_\_\_\_\_

### **Additional Requirements:**

The request is approved with the condition that the LEA will submit additional information.

1. The LEA shall submit a copy of the approved **purchase order** showing that all required approval were collected according to the district policies and procedures for equipment purchase. This includes approvals from the Business Manager, Superintendent, School board, if applicable. At this point, the approval will be final.





# Sections of the Application



# DISTRICT HOME



- Check this box **ONLY** if your LEA will **NOT** be applying for 619 (Preschool) funds
- This box is automatically unchecked by default at first login

**District Home Information**

Save

District Info

Person completing the application:

Phone:  (xxx-xxx-xxxx format)

E-mail:

I certify that the LEA will NOT apply for the available Individuals with Disabilities Education Act 619 (Preschool) funds.

The school district has determined that there are no private schools located within the boundaries of the district. *(If the district checks this box, it is not necessary to complete the private school form. However, if the SDE determines that there are private schools within the district, the district's application may be disapproved)*

# COORDINATED EARLY INTERVENING SERVICES (CEIS) BUDGET



- Complete prior to completing the School Age Budgets.
- Amounts are automatically entered on current year School Age Budget as line item amount.
- LEA can set aside up to 15% of the IDEA Part B and Preschool to develop and implement early intervening services – contact SDE for more information as there are accountability and reporting requirements.

## **CEIS PLAN NARRATIVE**

- Enter detailed narrative.
- CEIS Plan will be carefully reviewed.

## **ASSURANCES**

- Final section is assurance that LEA must provide if Part B funds are budgeted for this purpose.

Refer to the CEIS Budget – Page 10 of the IDEA Part B Application Instructions PDF:

[APPLICATION INSTRUCTIONS](#)

# SCHOOLWIDE PROGRAMS



- Complete prior to the School Age Budget Section.
- Amounts are automatically entered on current year School Age Budget as line item amount.
  - SDE does not encourage consolidating IDEA Part B funds in Schoolwide Programs, and such consolidations are rarely approved. Problematic with IDEA Part B funds, nationwide issue. Works for some Title programs, but not commonly ever used for IDEA.

## **SCHOOLWIDE PLAN NARRATIVE**

- List all schoolwide schools where funds will be used.
- Describe how funds will support schoolwide plan.

## **ASSURANCES**

- Final section is assurance that LEA must provide if Part B funds are budgeted for this purpose.

Refer to the SchoolWide Programs– Page 11 of the IDEA Part B Application Instructions PDF:  
[IDEA PART B APPLICATION INSTRUCTIONS](#)

# PRIVATE SCHOOLS



- If the district or LEA intends to set-aside IDEA Part B funds for Private Schools, these budgets should be completed prior to initiating the School Age Budgets.
- This section **must** be completed if a school district has not checked the box on the **District Home** page, indicating that there are no private schools located with the district.
- Click the [ADD SCHOOL](#) button to list private schools within district.



- **DO NOT REPORT:**
  - For-profit private schools
  - Free-standing preschools
  - Free-standing kindergartens

# PRIVATE SCHOOLS – ADDING A PRIVATE SCHOOL



- **Private School**
- **BE SURE THE SCHOOL SELECTED IS THE CORRECT SCHOOL**
- **Date Contacted by District**
- Enter most recent contact date made to initiate consultation
- **Total Current Enrollment**
- Enter total current enrollment
- *Includes ALL students, not only students who may be eligible for special education services*
- **Number of students identified as eligible for special education or related services**
- **Total Number of Students Eligible for Special Education**



# PRIVATE SCHOOLS – PROPORTIONATE SHARE CALCULATION



- Complete the calculations to determine the proportionate amount of IDEA Part B funds to be used for the provision of services to parentally placed private school children with disabilities, ages 3-21 and 3-5.
- The calculation for Proportionate IDEA Part B and Preschool funds for private school students is automatically computed in Section E.
- Total count of children with disabilities enrolled in district public schools and parentally placed in private schools comes from LEA's **November 2022 Child Count**.
- The system will automatically populate the School Age and 619 (Preschool) Budget forms.

# SCHOOL AGE BUDGETS (Fund 257)



- When entering the current year budgets, refer to Allowable Uses of IDEA Part B Funds and Guide to IFARMS Accounting Codes in the [IDEA Part B Funding Manual](#).
- **AMOUNT BUDGETED COLUMN**
- Any amounts budgeted on **CEIS Budget form, Schoolwide Programs form, and Private School Proportionate Share Calculation** will be automatically populated on current year School Age Budgets form.
- **BUDGET NARRATIVE COLUMN**
- The budget narrative must be detailed enough to adequately indicate the specifics of how the LEA will expend the funds.



# SCHOOL AGE BUDGETS (Fund 257) CONT.



## Part B School Age Budgets

Prior Year Expenditures

Budget

Admin Review

### IDEA Part B School Age Budget for 2022-2023

| <b>Allocation Amount for 2022-2023</b> |                               | \$690,856       |  |
|--|-------------------------------|-----------------|--|
| <b>Carryover Amount from 2021-2022</b> |                               | \$0             |  |
| <b>Total Budget Amount</b>             |                               | \$690,856       |  |
| IFARMS Obj. Code                       | Description                   | Amount Budgeted | Budget Narrative   |
| 521-100                                | Salaries - Teachers and Aides | \$432,311       | 5.0 FTE Certified Special Ed Staff   |
| 521-200                                | Benefits - Teachers and Aides | \$173,053       | Benefits for 5.0 Certified Special Ed Staff  |
| 521-300                                | Purchased Services            | \$83,497        | Contracted services for SLP and School Psych due to hard to fill position vacancies. |
| 521-400                                | Supplies                      | \$0             |  |

# Preschool Ages 3-5 (Fund 258)



- Follow the same steps as the School-Aged grant to fill in the Preschool 619 Grant budget & expenditures.
- IDEA Part B 619 Preschool Ages 3-5 funds can be spent on Kindergartners aged 5. You don't have to have a preschool.

## Part B Preschool Budgets

Prior Year Expenditures Budget Admin Review

### IDEA Part B Preschool Budget for 2022-2023

| Allocation Amount for 2022-2023 |                               | \$17,405        |   |
|---------------------------------|-------------------------------|-----------------|---|
| Carryover Amount from 2021-2022 |                               | \$0             |   |
| Total Budget Amount             |                               | \$17,405        |   |
| IFARMS Obj. Code                | Description                   | Amount Budgeted | Budget Narrative  |
| 522-100                         | Salaries - Teachers and Aides | \$10,966        | .10 FTE Pre School Certified Staff, .25 Para Professional.          |
| 522-200                         | Benefits - Teachers and Aides | \$5,393         | Benefits .10 FTE Pre School Certified Staff, .25 Para Professional. |
| 522-300                         | Purchased Services            | \$0             |   |
| 522-400                         | Supplies                      | \$0             |   |

# Maintenance Of Effort - Thresholds



## Check your threshold table first

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

|                                 |                                   |                                   |                              |                                    |                               |                 |  |
|---------------------------------|-----------------------------------|-----------------------------------|------------------------------|------------------------------------|-------------------------------|-----------------|--|
| MOE<br>Threshold<br>Calculation | Section I<br><i>Annual Report</i> | Section II<br><i>Expenditures</i> | Section III<br><i>Budget</i> | Expenditure Exception<br>Worksheet | Budget Exception<br>Worksheet | Admin<br>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- ANNUAL REPORT



- **Section I of MOE is pre-filled with:**
  - Financial information reported in the LEA's Annual IFARMS report for the fiscal year that ended **two years prior**
  - Certain information reported in the MOE Worksheet and Assurance of the previous year's Application
  - Child Count from two years prior
- Examine the numbers carefully and if you have any questions or concerns, contact the Special Education Funding Coordinator at the SDE immediately:
- [IdeaAdministrator@sde.idaho.gov](mailto:IdeaAdministrator@sde.idaho.gov) or 208-332-6916

# 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 |
|---------------------------|-------------------------|-------------------------|--------------------|---------------------------------|----------------------------|--------------|

### 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         |
| <b>Combined Total</b>   | <b>\$97,279</b>  |
| 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              |
| <b>Adjusted Total</b>   | <b>\$109,629</b> |
| Estimated Child Count - November 2022   | 25               |
| <b>Average Per Pupil budgeted amount FY 2023</b>  | <b>\$4,385</b>   |
| 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.

Adjusted Total \$109,629

# MOE- SECTION II EXPENDITURES CONT.



- **IFARMS 100-521, 100-522, 100-616**
- Enter total of LEA's expenditures in first 3 lines.
- **Combined Total**
- System automatically calculates combined total.
- **Professional Development, Transportation Costs, Other**
- If expenditures unaccounted for in one of 3 codes above, enter amounts in appropriate category.
- If Other, describe expenditures and how they are excess costs of special education.
- **School Based Medicaid Match**
- **Add match paid to Dept. of Health & Welfare, not Revenue**
- **If you leave this blank, and you bill for Medicaid, you are underreporting your MOE**



# MOE– Section II Expenditures



- Section used to determine if the district or LEA has met the MOE expenditure requirement in the most recently ended fiscal year.
- **The LEA must report all of its general fund expenditures for special education and related services** and none that are not excess costs of special education.
- The amounts reported in the first 3 lines should agree with the LEA's audited financial statements and annual IFARMS report.

# 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<br>Annual Report | Section II<br>Expenditures | Section III<br>Budget   | Expenditure Exception<br>Worksheet | Budget Exception<br>Worksheet | Admin<br>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 | <b>Section II Expenditures</b> | Section III Budget | Expenditure Exception Worksheet | Budget Exception Worksheet | Admin Review |
|---------------------------|-------------------------|--------------------------------|--------------------|---------------------------------|----------------------------|--------------|

### 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         |
| <b>Combined Total</b>   | <b>\$96,565</b>  |
| 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              |
| <b>Adjusted Total</b>   | <b>\$113,953</b> |
| Child Count 11/1/ 2021  | 24               |
| <b>Average Per Pupil Expenditure FY 2022</b>  | <b>\$4,748</b>   |
| Exception Amount (from Expenditure Exception worksheet)   | \$0              |

# 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 |
|---------------------------|-------------------------|-------------------------|--------------------|---------------------------------|----------------------------|--------------|

## 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        |
| <b>Combined Total</b>                                      | <b>\$96,565</b> |

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              |
| <b>Adjusted Total</b>             | <b>\$113,953</b> |

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        |
| <b>Combined Total</b>                                      | <b>\$97,279</b> |

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              |
| <b>Adjusted Total</b>             | <b>\$109,629</b> |

Estimated Child Count - November 2022 25

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

Once you report your FY2022-2023 expenditures, you may need to update your FY2023-24 budget

# MOE– SECTION III BUDGETS



- **IFARMS 100-521, 100-522, 100-616**
  - Enter budget amounts for each of 3 codes.
- **Combined Total**
  - System automatically calculates combined total.
- **Professional Development, Transportation Costs, Other**
  - If expenditures unaccounted for in one of 3 codes above, enter amounts in appropriate category.
  - If Other, describe expenditures and how they are excess costs of special education.
- **Medicaid Reimbursements**
  - Enter projected amount of Medicaid reimbursements not accounted for in the IFARMS function/program codes.
  - Amount entered is automatically subtracted from **Adjusted Total**
  - **If blank, LEA is providing assurance that it is compliance.**

# 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:<br><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"/> |
| <b>Total:</b>   | <input type="text" value="\$0"/> |

# MOE – EXPENDITURE EXCEPTION WORKSHEET



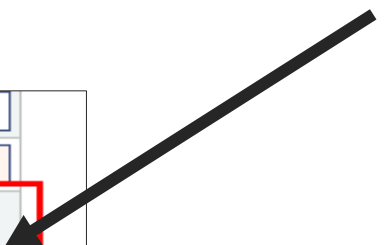
- Enter the exact amount of any allowable reduction that occurred during the most recent fiscal year in the appropriate box within the Expenditure Exception Tab of the Maintenance of Effort section. After all allowable exceptions have been entered, click the **Save** button.
- The Total is simultaneously entered and saved on both the [Expenditure Exception Worksheet](#) and the [Section II Expenditures](#) tabs

# MOE – BUDGET EXCEPTION WORKSHEET



- In order to determine if your LEA qualifies for an enrollment of children with disabilities exception – you must go back to the **Section III Budget** tab. At the bottom of the page, you will see this notice:

|  |     |
|--|-----|
| Estimated Child Count - November 2017  | 0   |
| Average Per Pupil budgeted amount FY 2018  | \$0 |
| Your LEA qualifies for an allowable budget exception for a decrease in enrollment in the amount of <input type="text" value="\$19,869"/> |     |
| Do you wish to take this exception? <input type="radio"/> Yes <input type="radio"/> No   |     |



- If your LEA chooses to accept the exception presented, then select '**Yes**' and click **SAVE**. That exception amount will be automatically added to the **Budget Exception Worksheet** tab as a decrease in the enrollment of children with disabilities row. The MOE eligibility is then re-calculated.
- If your LEA decides to decline the offered exception, select '**No**' and this amount will not appear in the Budget Exception Worksheet tab.

# 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              |
| <b>Combined Total</b>   | <b>\$350,000</b> |
| 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              |
|   | \$0              |
| <b>Adjusted Total</b>   | <b>\$388,992</b> |
| Child Count 11/1/ 2021  | 134              |
| <b>Average Per Pupil Expenditure FY 2022</b>  | <b>\$2,902</b>   |
| <b>Exception Amount (from Expenditure Exception worksheet)</b>  | <b>\$55,000</b>  |

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

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

## 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:<br><i>Note: for termination of staff you must upload documentation including staff member and replacement staff member documentation.</i> | \$55,000        |
| <a href="#">Add File</a> <b>attach documentation here for review</b>  |                 |
| 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             |
| <b>Total:</b>   | <b>\$55,000</b> |

# 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

# 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 | <b>Section III Budget</b> | 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              |
| <b>Combined Total</b>                                      | <b>\$139,981</b> |

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              |
| <b>Adjusted Total</b>             | <b>\$147,981</b> |

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



- **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          |
| <b>Less:</b>   |                 |                    |                    |
| 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                |
| <b>Net total expenditures for all students</b>   |                 | <b>\$1,731,292</b> | <b>\$1,352,301</b> |
| <b>Calculation of average 2021-2022 per pupil expenditure for all students (including students with disabilities)</b>  |                 |                    |                    |
| 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           |
| <b>Total number of children with disabilities served by the LEA in 2021-2022 (November 2021 Child Count)</b>   | <b>4</b>        | <b>14</b>          | <b>6</b>           |
| 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.

# 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](mailto: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](mailto: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.



# APPLICATION DUE DATE

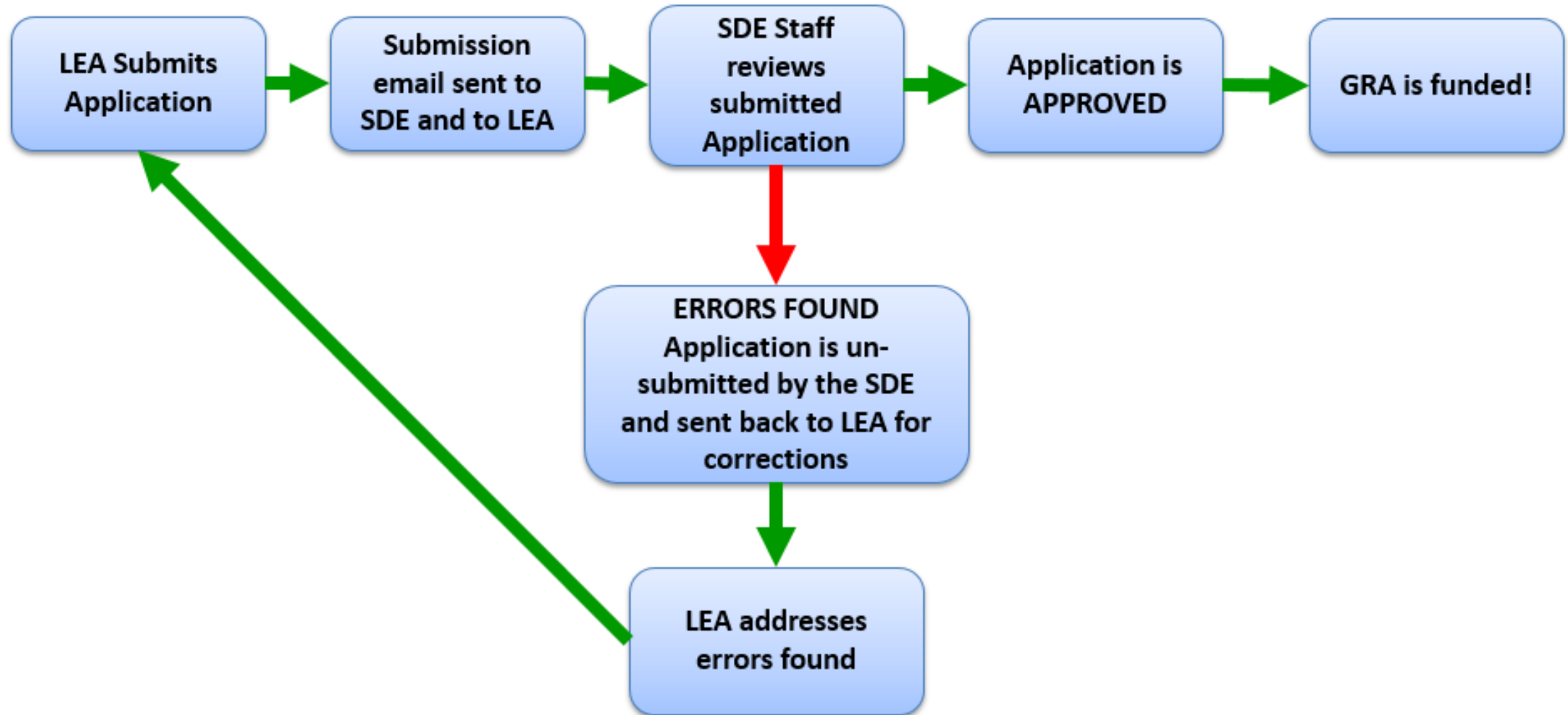


- The IDEA Part B and Preschool FINAL Application is due:

• **November 15<sup>th</sup>, 2023**

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

# SDE APPLICATION REVIEW & APPROVAL PROCESS



# Error Example 1



- **Error: 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        |   |
|                  | <b>Total Budget Amount</b>           | <b>\$61,441</b> |   |
| 521-100          | Salaries - Teachers and Aides        | \$41,765        | .4 SPED Teacher<br>.05 SPED Director<br>1 FTE SPED Paraprofessional                 |
| 521-200          | Benefits - Teachers and Aides        | \$11,726        | .4 SPED Teacher<br>.05 SPED Director<br>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.**

# 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.

A screenshot of the Idaho Department of Education's IDEA Part B and Preschool Application website. The page has a dark blue header with the Idaho Department of Education logo and the text "IDAHO STATE DEPARTMENT OF EDUCATION". To the right of the header is a red "Log On" button and a red banner that says "IDEA Part B and Preschool Application". Below the header is a "Links" section with a red box around it and a red arrow pointing to it. The links include: Home, IDEA Part B Funding Manual, Application Instructions, How to fix common IDEA errors, Application Instruction Video, and Instructional Video Time Log. Below the links is a "2021-2022" section with a "Change Year" link. To the right of the links is a "At A Glance" section with a "More Info" link. The "At A Glance" section contains the title "IDEA Part B and Preschool Application" and a welcome message: "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." Below this message are two contact links: "If you have questions about the application or filling out the forms, please contact the Idaho IDEA Administrator at [IdeaAdministrators@sde.idaho.gov](mailto:IdeaAdministrators@sde.idaho.gov)." and "If you are encountering errors while using the IDEA application, please contact the IT Help Desk at [support@sde.idaho.gov](mailto:support@sde.idaho.gov)." To the right of the "At A Glance" section is a green folder icon labeled "IDEA Part B and Preschool Application".

# 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>

# FY2023-2024 LEA Allocations Update



- Idaho has not yet received our State allocation.
- We are expecting it in the next 2 weeks.
- All states should see a 3-5% increase.
- We are updating low-income rates and enrollment! This will affect all LEAs.
- The SDE will send an announcement to all Superintendents, Business Managers, and Special Education directors as soon as allocations are available.
- [Click here if you are interested in leaving a public comment](#) regarding Idaho's state application for funding.
- [Click here if you would like to attend the virtual public hearing](#) addressing questions on Idaho's application for special education IDEA Part B funding.

# Any Questions?



# Thank you!



Lisa Pofelski-Rosa | Financial Specialist, Principal

Idaho State Department of Education

650 W State Street, Boise, ID 83702

208.332.6916

[lpofelskirosa@sde.idaho.gov](mailto:lpofelskirosa@sde.idaho.gov)

[www.sde.idaho.gov](http://www.sde.idaho.gov)



**Idaho State Department of Education**

DEBBIE CRITCHFIELD, SUPERINTENDENT OF PUBLIC INSTRUCTION