

IDAHO DEPARTMENT OF EDUCATION

Public School Finance

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Web Site:

- Idaho State Department of Education, School Finance
www.sde.idaho.gov/finance/index.html
- Idaho State Department of Education
www.sde.idaho.gov/

Tentative Post Legislative Tour Dates:

- Monday, April 6 – Boise (live-streamed)
- Tuesday, April 7 – Idaho Falls
- Wednesday, April 8 – **Pocatello area**
- Thursday, April 9 – Burley
- Monday, April 13 – Coeur d'Alene
- Tuesday, April 14 – Lewiston

Registration is required and space will be limited. Go to www.sde.idaho.gov to register.



Public School Finance

- Other State Funding on Line 6 of the Foundation Program Calculation Worksheet
- IFARMS
- Indirect Costs
- Tuition Rates
- School Facility Maintenance
- Safe School Environment Survey
- Calendars



Line 6 of the Foundation Program Calculation Worksheet

				Statewide Total
✓ 1.	UNITS			14,428.11
✓ 2.	ENTITLEMENT @	\$20,000.00	per unit	\$288,562,200.00
✓ 3.	SALARY APPORTIONMENT			769,756,574.11
✓ 4.	BENEFIT APPORTIONMENT			143,626,213.69
✓ 5.	BORDER CONTRACTS			1,073,671.07
✓ 6.	EXCEPTIONAL CONTRACTS, TUITION EQUIV, SED			4,863,972.29
✓ 7.	TRANSPORTATION			68,744,665.00
✓ 8.	ADJUSTMENTS			1,145,853.24
✓ 9.	TOTAL SUPPORT (lines 2 through 8)			\$1,277,773,149.40

Line 6 Funding May Include:



- District to Agency Contracts
- Special Education / Exceptional Child Tuition Equivalency
- Court-Ordered Tuition Equivalency
- Juvenile Detention Center Tuition Equivalency
- Summer Juvenile Detention Center Tuition Equivalency
- Serious Emotional Disturbance (SED) Allowance

District to Agency Contracts

- Idaho Code 33-2004
- Received when a district contracts with a public or private agency to educate exceptional students
- Payment:
 - Best 28 Weeks ADA
 - x Prior Year Per Pupil State Support
 - = District to Agency Contract Payment
- In FY 2014, \$20,242.40 was paid to three districts



District to Agency Contracts...continued

- So you have qualifying kids, now what?
- Contact the SDE Special Education staff (Wendy Lee, 332-6916)
- Specific forms must be completed (available online)
- Special Education staff reviews the forms and forwards the necessary data to School Finance
- School Finance receives a list of districts, the educating agency, and the number of students
- School Finance pulls the attendance data needed from your ISEE data submissions

Special Ed / Exceptional Child Tuition Equivalency

- Idaho Code 33-1002B(3)
- Received when a district is educating a student who:
 - 1) is on the fall Special Education child count
 - 2) resides in a licensed facility due to the nature and severity of the disability; and
 - 3) whose parents live in another Idaho district
- Paid with the February 15th payment
- 16 districts were paid \$1,024,593 in FY 2014;
13 districts were paid \$926,655 in FY 2013

Special Ed / Exceptional Child Tuition Equivalency...continued

So you have qualifying kids, now what?

- Work with SDE's Special Education staff (Wendy Lee, 332-6916)
- Special Ed has an application available online that must be completed (students are listed individually)
- Special Ed reviews the application and verifies that students listed are on the fall child count
- School Finance receives a summarized list of districts and the number of qualifying students

Court–Ordered Tuition Equivalency

- Idaho Code 33-1002B(1)
- Received when a district educates students placed into a licensed home or facility by an *Idaho* court-order
- \$1,059,710 paid to 44 districts in FY 2014; \$1,240,838 paid to 60 districts in FY 2013; and \$1,102,574 paid to 50 districts in FY 2012





Court-Ordered Tuition Equivalency...

continued

- To receive payment, a district must submit the court-ordered tuition equivalency form
- The form will be emailed to districts and charters in the spring
- The form should be returned **AFTER** the last day of school or after the eligible child(ren) is no longer living in the licensed home or facility
- Forms returned prior to the last day of school showing perfect attendance through the end of the school year will be returned

Court-Ordered Tuition Equivalency...

continued

- The form must include the number of days present for each student, their grade level, and the name of the home or facility
 - Talk to your school counselors
 - Summary reports from Health & Welfare showing foster children in Idaho will be posted to SDE's secure website several times a year (January, April, June)
 - Contact your regional Health and Welfare office with questions regarding the data shown on the report
- Paid with the July 15th payment
- Funding is in addition to the regular support-unit funding for these students

Court-Ordered Tuition Equivalency...

continued

Once School Finance has received the completed form, we...

- Calculate the total days of attendance for elementary students
- Calculate the total days of attendance for secondary students
- Multiply the total number of attendance days by the applicable elementary or secondary prior year's daily tuition rate
- Daily rate = 42% of the gross monthly tuition rate divided by 20 days (16 days for 4-day week schools)

Juvenile Detention Center Tuition Equivalency



- Idaho Code 33-1002B(2)
- Received when a district educates students placed into a juvenile detention facility by an **Idaho** court-order
- Attendance information is pulled from your ISEE submissions (no data, no payment)
- Calculation is very similar to the Court-Ordered Tuition Equivalency calculation
- \$495,140 paid for the 2013-2014 school year, \$72,521 paid for the 2013 summer session

Serious Emotional Disturbance (SED) Allowance

- Idaho Code 33-2005
- Received when a district is educating a higher than average percentage of SED students
- To receive a SED payment, a district or charter needs only to submit an accurate fall child count to the Special Education staff (Wendy Lee)
- 49 districts received \$2,191,765 in FY 2014



Serious Emotional Disturbance (SED)

Allowance...continued

- Total SED students statewide (from the fall child count) / Total statewide enrollment = Statewide SED percentage
- That percentage is multiplied by the district's enrollment to determine the expected number of SED students for that district
- If the actual number of SED students at the district is higher than the "expected" number of SED students, the "excess" is multiplied by the prior year's excess cost rate

Serious Emotional Disturbance (SED) Allowance...continued

Excess Cost Disbursement for SED Students						
2013 - 2014 School Year						
A	B	C	D	E	F	G
District Number	District Name	Fall 2012 Enrollment	Number SED Students Reported on Fall Child Count	Fall 2012 District Enrollment x State Average SED Percentage of	Number of SED Students Served Above the State Average	Disbursement for High Number of SED Students at 2012-2013 Excess Cost Rate of
				0.4643%	D-E	\$7,801.00
A	School A	4,995	4	23.19	0.00	0
B	School B	847	6	3.93	2.07	16,148
C	School C	277	0	1.29	0.00	0
D	School D	2,740	10	12.72	0.00	0
E	School E	4,853	38	22.53	15.47	120,681
F	School F	152	1	0.71	0.29	2,262
G	School G	1,305	10	6.06	3.94	30,736
	TOTALS	287,114	1,333	1,132.95	280.96	\$2,191,765

2014-2015 BUDGET WORKSHEETS - ESTIMATING OTHER STATE FUNDING

District/Charter #

91

Idaho Falls

1. EXCEPTIONAL CHILD CONTRACTS (DISTRICT TO AGENCY CONTRACTS) (33-2004)

Best 28 Weeks ADA 2014-2015	Previous Year's (2013-2014) Per Pupil State Support*	District to Agency Contract Reimbursement
0.00	x 4,034.68	= 0.00

Best 28 Weeks ADA 2012-2013
0.00

(The best 28 weeks ADA for 2014-2015 will be used for payment in FY 2015)

2. TUITION EQUIVALENCY ALLOWANCES

Special Education/Exceptional Child Tuition Equivalency (33-1002B)

	No. FTE December 1, 2014		42% of Previous Year's (2013- 2014) Gross Tuition Rate		Prev. Year's (2013-2014) Excess Cost Rate**		Exceptional Child Tuition Equivalency
a. Elementary	0	x (2,160.57	+	7,713.00)	= 0.00
b. Secondary	0	x (2,616.71	+	7,713.00)	= 0.00

Number of FTE reported for December 1, 2013
0
4

(The actual December 1, 2014 FTE will be used for payment in FY 2015)

Court-Ordered Tuition Equivalency (33-1002B)

	Days Present in 2014-2015		42% of Prev Year's (2013-2014) Gross Daily Tuition Rate		Court-Ordered Tuition Equivalency
a. Elementary	0.0	x	12.00	=	0.00
b. Secondary	0.0	x	14.54	=	0.00

Days Present for the 2012-2013 School Year
1,811.0
1,459.5

(Actual days present in 2014-2015 will be used for payment in FY 2015)

Juvenile Detention Center Tuition Equivalency (33-1002B)

	Days Present in 2014-2015		42% of Prev Year's (2013-2014) Gross Daily Tuition Rate		Juvenile Detention Center Tuition Equivalency
a. Elementary	0.0	x	12.00	=	0.00
b. Secondary	0.0	x	14.54	=	0.00

Days Present for the 2012-2013 School Year
19.0
4,700.0

(Actual days present in 2014-2015 will be used for payment in FY 2015)

Juvenile Detention Center **Summer** Tuition Equivalency (33-1002B)

	Days Present for the 2014 Summer Session		1/2 of the 42% of Previous Year's (2013-2014) Gross Daily Tuition Rate		Juvenile Detention Center Tuition Equivalency
a. Elementary	0.0	x	6.00	=	0.00
b. Secondary	0.0	x	7.27	=	0.00

Days Present for the 2013 Summer Session
16.0
1,378.0

(Actual days present for the 2014 Summer Session will be used for payment in FY 2015)

3. SERIOUS EMOTIONAL DISTURBANCES (SED) ALLOWANCE (33-2005)

Number of SED Students on the Dec. 1, 2013 Child Count Above the Statewide Average	Previous Year's (2013-2014) Excess Cost Rate**	SED Allowance
0.0	x 7,713.00	= 0

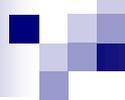
Number of SED Students on 12/1/12 Count Above the Statewide Ave.:
4.26

TOTAL ESTIMATED OTHER STATE FUNDING FOR 2014-2015:

0.00

* 2013-2014 Per Pupil State Support will not be available until July 15, 2014. 2012-2013 information was used for this worksheet.

** The 2013-2014 Excess Cost Rate will not be available until January 2015. The 2012-2013 Estimated Excess Cost Rate of \$7,713 was used for this worksheet.



IFARMS

- Idaho Financial Accounting Reporting Management System (IFARMS)
- IFARMS Annual Report is a summary of the financial activity (revenue and expenditure) by fund for each district and charter school statewide
- IFARMS Manual is available on the School Finance website under FORMS

IFARMS...continued

IFARMS Annual Financial Report

- Documents will be available online in May
 - Memos
 - Annual Report Forms (with and without totals)
 - Balance Sheet Codes, Revenue Codes, and Fund Number/Function Program/Object Codes

(Once on the School Finance website, click on the “Forms” link)

Fund Numbers - Function/Program Codes - Object Codes

<u>Fund Numbers:</u>			<u>Function/Program Codes:</u>	
100	General M & O		512	Elementary School Program
	(Note: Include state appropriation enhancements)		515	Secondary School Program
	Idaho Reading Initiative		517	Alternative School Program
	Remediation		519	Vocational-Technical Program
	Limited English Proficiency (State LEP)		521	Exceptional Child Program
220	Federal Forest Reserve		522	Preschool Exceptional Program
230-239	Local Special Projects		524	Gifted & Talented Program
240	School Building Maintenance (Student Occupied) Fund		531	Interscholastic Program
241	Driver Education - State		532	School Activity Program
243	Professional Technical - State		541	Summer School Program
245	Technology - State		542	Adult School Program
246	Substance Abuse - State		546	Detention Center Program
240-249	State Special Projects (except 240, 241, 243, 245, 246)		611	Attendance - Guidance - Health Program
251	Title I-A, ESEA - Improving Basic Programs		616	Special Services Program
	Title I Basic		621	Instruction Improvement Program
	School Improvement		622	Educational Media Program
252	Title I-B, ESEA - Student Reading Skills Improvement		623	Instruction-Related Technology Program
	Reading First		631	Board of Education Program
	Early Reading First		632	District Administration Program
	Even Start		641	School Administration Program
	Improving Literacy Through School Libraries		651	Business Operation Program
253	Title I-C, ESEA - Education of Migratory Children		655	Central Service Program

IFARMS...continued



General Fixed Assets

- Report on page 100 of the Annual Financial Report at their **historical cost**
- If your capital outlay thresholds differ between the school records and audit report, use the lower threshold when reporting amounts on page 100
- If possible, report amounts separately for elementary, secondary, administrative, and other
- Data used in the calculation of tuition rates

IFARMS...continued

IFARMS Annual Financial Report

- Report due to School Finance by October 31st
- Report can be submitted electronically (cd or email attachment)
 - Talk to your accounting system vendor for information on submitting electronically
- Early submission is appreciated!



IFARMS...continued

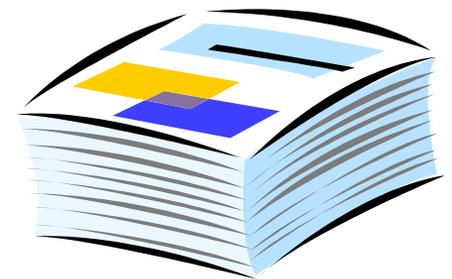
Before submitting your annual report:

- Reconcile your annual and audit reports prior to submitting
 - Compare beginning and ending fund balances by fund
 - Compare revenues and expenditures by fund
 - Compare balance sheet information by fund
 - Reasonableness check



IFARMS...continued

- Audit report is due by no later than November 10th per Idaho Code 33-701(6)
 - PDF version is acceptable *and* encouraged
- November 15th payment may be delayed if audit report is not received by due date
- Early submission is appreciated!



IFARMS...continued

Once we have both your annual and audit reports, we:

- Enter the data into our database
- Compare the IFARMS annual report balance sheet, revenue, expenditure, and fund balance data to the audit report fund by fund
 - May recode some funds
 - For example, we would reclassify State LEP Fund 242 to the General Fund 100
- If there are differences, we will contact you for an explanation



IFARMS...continued

Once a district's financial data has been reconciled, we generate a one page document summarizing revenues and expenditures by major fund category

- A copy of the summary page is sent to each district / charter for review
- The summary page is included in the Financial Summaries report available on our website

IFARMS...continued



Financial data from the districts:

- Generates the Financial Summaries Report
- Used to complete Federal Surveys
 - Ranks Idaho's educational spending as compared to other states
 - Allocates Title I dollars to the State of Idaho

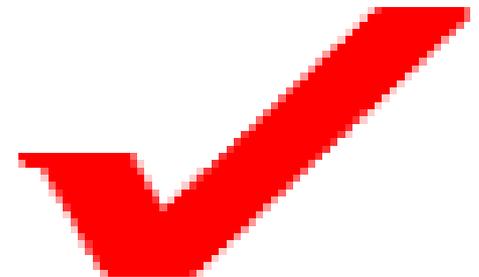
IFARMS...continued

Financial data from the districts, continued:

- Basis for determining in-state and out-of-state tuition rates
 - Used in the calculation of several of the tuition equivalencies
- Used by SDE's Special Education and Child Nutrition staff
- Basis for calculating Indirect Cost Rates
- Basis for determining Maintenance of Effort
- *A lot* of public inquiries

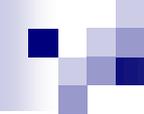
IFARMS...continued

- It is very important you use the correct fund numbers, revenue codes, and function/program codes when recording your financial activity
- Call if you are unsure how to code a transaction



Other – Indirect Costs

- An indirect cost rate is a reasonable means of determining the % of allowable general administrative expense that each federal grant should cover
- An indirect cost rate is the ratio of total indirect costs to total direct costs, based on actual expenditures, exclusive of items such as capital outlay and debt service
- Currently issuing 2015-2016 indirect cost rates to those schools requesting the rate (see email sent February 23, 2015)
- A manual is available on our website under Forms at www.sde.idaho.gov/site/finance_tech/forms.htm



Other - Safe School Environment

- Section 11 of HB 639 (2014 Legislature / FY 2015 appropriation) requires the SDE again this year to compile school expenditures pursuant to the safe school environment and student learning provisions of IC 33-1002(2)(I)
- Student Engagement section will be collecting this information from you for posting to the SDE website this fall

What are Qualifying Expenditures?

- Expenditures “for the support of provisions that provide a safe environment conducive to student learning and maintain classroom discipline”
- Qualifying expenditures could be coded to many different function codes, including
 - Function codes 5XX (instructional), 664 (maintenance), 667 (security program), 810/811 (capital assets)
- Track the actual expenditures/activities related to the support of a safe school environment
- Contact Student Engagement’s Karen Hostetter at 332-6813 with any questions



Strategic Planning Training Reimbursement

- Each school district and charter school is allowed to request reimbursement for up to \$2000 in allowable training costs in FY 2015
 - Training must be for superintendents / charter school administrators and boards of trustees / directors in the areas of strategic planning, finance, administrator evaluation, ethics and/or governance
 - Must use a qualified training provider as identified by the State Board of Education
- Guidance and the Reimbursement Request worksheet was emailed to schools on October 13

Per Idaho Code 33-320 and IDAPA 08.02.01.801