



Idaho Department
of Education

Federal Fiscal Grants Communities of Practice

Leading with courage, strategy, and
confidence!



Agenda October 2024

- Congratulations, Celebrations, and Shout-Outs
- Housekeeping with federal grants
- Recapping September
- Hot Topics, News, and Legislation
- What's on your radar? Data Acquisition Calendar
- PD in 15: IDEA PART B APPLICATION REFRESHER



Celebrations & Shout-Outs



Many LEAs have already completed the IDEA Part B Application and CFSGA Application! Great Job!



Fall is HERE!



What are you excited for this fall?



Housekeeping From the Idaho Dept. of Education Federal Teams

IDEA Part B Applications - Highlights



The Preliminary IDEA Part B Application for funding was due 6/30/2024 (for *MOE Eligibility* testing requirement).



The FINAL Application is due November 15th, 2024 (includes prior year expenditures & audited financial information for the *MOE Compliance test*).



Final Allocations coming soon after new & significant expansion reporting (small adjustments)



CFSGA Application Highlights & Updates



The Federal Program's Team is working on reviewing CFSGA applications.



LEAs should be aware of the email notifications and CFSGA comments coming from the Federal Programs. These emails/comments will list specific "Actions Needed" for LEAs to complete.



When LEAs complete these actions, please be sure to re-submit the application.

Grant Reimbursement Application (GRA) Updates

Expiring Funds Alert!

Many Grants Expired 9/30/2024

Don't leave \$\$\$ on the table!



Special Education Special Learning Disability (SLD) Mini-Grants Are Out!

Idaho is addressing some changes to Special Education SLD evaluation criteria

SESTA provided regional training opportunities for LEAs to attend over the summer months and early fall 2024

LEAs will receive funding based on the size of their SPED population

Funding will be used to support extra-duty time paid to attend, substitute costs, travel costs if applicable, and other related costs

Grants will be made available effective July 1, 2024

This will also be paid from fund 265 (SPED mini-grants)

Which Trainings Related to SLD Can You Use the Mini Grant Towards?

Examples of approved SLD mini-grant training costs include:

- SESTA Regional SLD Training Events (travel expenses and time to attend)
- SESTA Comprehensive Evaluation (travel expenses and time to attend)
- LEA led training with staff including Gen-Ed staff around the changes to SLD
- Training time for staff taking the SESTA SLD Modules (extra-duty time, or offsetting contract hours)
- Substitute costs for any of the applicable training

Examples of training not approved:

- Idaho School Psychologists conference
- SESTA IEP Essentials training in October
- The CASE conference
- IDEA/ESEA conference in Nampa



Recapping September 2024

What is a “Working Budget” and Why Do I Need One?

1. Federal Grant Management requires accurate fund accounting and budgeting [2 CFR 200.302\(b\)\(5\)](#)
2. Idaho State Laws require LEAs to submit annual budgets to appropriate for spending. [§§200.328](#) and [200.329](#).
3. Idaho Code, [Section 33-701-9](#) review the school district budget periodically and make appropriate budget adjustments to reflect the availability of funds and the requirements of the school district.

Appropriations & Transparency

The budget should be reasonable and demonstrate that the funds being asked for (appropriated) will be used wisely. Budgets tell us what we have appropriated and available to spend.

Accurate, current, and complete disclosure of the financial results of each Federal award or program in accordance with the reporting requirements set forth in §§200.328 and 200.329.

Budget to Actual Tracking

Grant recipients must track the financial results of grant funds. In other words, recipient accounting systems must be capable of distinguishing between transactions

2 CFR 200.302(b)(5) Comparing Expenditures to Budgets

It is important that your accounting system provide reliable cost estimating information to ensure that you do not overspend on an activity.

Factors Affecting Your Budget

- It is unlikely that budget forecasts will exactly meet the actual revenue and expenditure demands of the district operations.
- Factors, such as changes in enrollment, changes in **carry over funding**, staff changes, unforeseen repairs, and others, demand flexibility.
- Since Idaho Code is not specific as to when changes are subject to the publication notice prescribed in Section 33-401, Idaho Code.



Carryover Budget Adjustments

- Formula dollars can be what we call ‘forward funded.’ ‘Forward funding’ (carry over) is a provision of budget authority that becomes available for obligation in the last quarter of the fiscal year and remains available during the following fiscal year. That is, if a district has yet to expend the full amount of its Title I dollars in the last quarter of the fiscal year, that balance is carried over—not erased—and remains available for the next fiscal (and school) year. This is where the ‘first in, first out’ rule would apply.
- Other examples of carry-over eligibility include: IDEA Part B Grants (27 month period of available), Title Grants-cross fiscal years.

Budget to Actuals in the Financial Statements

- *The budget to actual comparison* must show both the original and the final budget. A variance column(s) is strongly encouraged and recommended by the Idaho Department of Education but not required by GASB. (GASB 34 Paragraph 130).
- If the budget is prepared on a basis other than Generally Accepted Accounting Principles (GAAP), a reconciliation must be prepared reconciling budget revenues and expenditures to those shown in the fund statements. (GASB 34 Paragraph 131) School Budgeting Laws are primarily in Idaho Code Title 33, Chapter 8 –Budget and Tax Levy. Other related chapters include Chapter 4 –School Elections and Chapter 7 –Fiscal Affairs of School Districts. [GASB 34 paragraph 130](#)



Developing a Working Budget Protocol

To provide for prudent control and direction of the annual budgets, the budget supervisor should assign tasks to business office personnel for maintaining the various journals and/or accounts of the school funds.

- Your general ledger should tie out to the GRA (Grant Reimbursement Application) by fund or grant, to match the total available grant funding.
- The budget supervisor should conduct periodic analyses of the various budgets and provide interim evaluations and reports to the superintendent of schools and the board of trustees.
- Interim reporting and budget analysis enable the board of trustees to control and maintain the integrity of the adopted budget.

Don't Forget Time & Effort

- If you change the funding distribution and job assignments or program in payroll, you need to update your time & effort documentation and certification.
- Best practice is to review at least semi-annually in order to capture all changes and re-certify.





Hot Topics, News, and Legislation

State Funding Updates



State superintendent Debbie Critchfield's overall budget would increase public school spending by just 2.6%.



The proposed budget adds to the discretionary budget and collapses some existing funds into the discretionary bucket/account.



State funding formula proposal changes include a weighted student formula including a base amount of discretionary funding per student, plus multipliers for certain characteristics such as ELL, SPED, At-Risk, Gifted & Talented, & Economically Disadvantaged.



\$3 million for a new special needs student fund – subject to application for high-cost student costs

Federal News & Legislation

Biden Signs Short-Term Spending Extension, Averts Government Shutdown

By [Maria Carrasco, NASFAA Staff Reporter](#)

Both the House and Senate approved a short-term spending deal that would fund the federal government until mid-December. President Joe Biden signed the legislation into law on Thursday, averting a government shutdown.

The [continuing resolution](#), passed by Congress, funds the federal government by extending current spending levels until December 20, past the 2024 presidential election. The Senate approved the continuing resolution in a 78-18 vote, and the House approved the resolution in a 341-82 vote.

Continuing Resolution #1

The continuing resolution funds most programs at the fiscal year 2024 levels, including the Department of Education (ED).

Also, the continuing resolution did not have any added amendments impacting ED.

After the election, Congress will need to reconcile the [House](#) and [Senate](#) spending bills for 2025 or continue negotiations into the term which will also see a new presidential administration.

What's on Your Radar?

October Data Submissions Part 1

DATA ACQUISITION CALENDAR 2024 - 2025									YEAR AT A GLANCE
DUE DATE	TITLE	APPLIES TO	REQUIRED BY	DETAIL	DEPARTMENT	CONTACT 1	CONTACT 2		
10/01/24	Pupil Transportation Reimbursement Claim	Districts & Charters	State Law IC 33-1006 & IC 33-120	Pupil transportation costs and related data for the prior school year.	Student Transportation	Zane Cliver (208) 332-6832 Financial Specialist			
10/01/24	EHCY McKinney-Vento/Homeless Sub-Grant Evaluation	Subgrantees	Federal Law 42 USC Ch. 119 Sec. 11432(f)(3)	Required for those who were awarded 3 yr. grants. This is completed in the McKinney-Vento/Homeless Education Application/Evaluation online tool. https://apps.sde.idaho.gov/HomelessSubGrant/Home/Home	Federal Programs	Emily Kesler (208) 332-6904 Title D & IX-A Coordinator			
10/15/24	ISEE Coding for Immigrant Students	Districts & Charters	EDGAR 34 CFR 76.731	District must code immigrant students based on the Federal definition for immigrant students. See https://boardofed.idaho.gov/k-12-education/isee-idaho-system-for-educational-excellence	Federal Programs	Maria Puga (208) 332-6905 ELP/Title III Coordinator	Todd King (208) 332-6937 Education Data Systems Reporting Manager		
10/15/24	ISEE Data Submission - October 2024	Districts & Charters	State Law IC 33-1002 & IC 33-1004D	ISEE Data Submission for collecting period SY25 Start Date - 9/27/24. Data used for both funding and statistical purposes. Reach out to the OSBE Regional ISEE Coordinators for technical assistance	Public School Finance	Todd King (208) 332-6937 Education Data Systems Reporting Manager	Dean Reich (208) 332-6983 Attendance & Enrollment Specialist		
10/15/24	Final Income Count and Enrollment Numbers for New and Significantly Expanded Charter	Charters & LEAs	34 CFR 76.787	Used to calculate federal grant final allocations.	Federal Programs	Kateryna Dyer (208) 332-6900 Financial Specialist	Lisa Pofelski-Rosa (208) 332-6916 Financial Specialist, Principal		
10/17/24	ISEE Coding for McKinney-Vento Students for data collection period 8/15/22 - 9/30/22	Districts & Charters	42 USC Sec. 11432(f)(1) & (3)	Districts/charters must code qualifying Homeless students and Unaccompanied Homeless youth based on the Federal McKinney-Vento definition for newly enrolled or returning students in their student information systems and reported via ISEE. Newly enrolled and/or identified MV students should be coded throughout the school year to be included in ISEE data uploads. The annual cumulative number of students identified/served is recorded regardless of if students move or	Federal Programs	Emily Kesler (208) 332-6904 Title D & IX-A Coordinator			

October Data Submissions Part 2

DATA ACQUISITION CALENDAR 2024 - 2025								YEAR AT A GLANCE
DUE DATE	TITLE	APPLIES TO	REQUIRED BY	DETAIL	DEPARTMENT	CONTACT 1	CONTACT 2	
10/25/24	2023-2024 Health Plan Information Report	Districts & Charters	State Law HB 763 (2024 session)	Summary of health plan information and cost.	Public School Finance	Andrew Konopacky (208) 332-6846 Financial Specialist, Sr.	Amber Worthington (208)332-3829 Financial Specialist	
10/28/24	Annual Statement of Financial Condition	Districts & Charters	State Law IC 33-701(5)	Schools must prepare and publish an Annual Statement of Financial Condition within 120 days of fiscal year end. Sample formats available at http://www.sde.idaho.gov/finance/ under Financial Information.	Public School Finance	Andrew Konopacky (208) 332-6846 Financial Specialist, Sr.	Amber Worthington (208)332-3829 Financial Specialist	
10/31/24	ISEE - Financial Transparency Oct FY25 (July 1, 2024 - September 30, 2024))	Districts & Charters	State Law IC 357	First submission of cumulative financial expenditure and revenue transaction data for FY2025. Uploaded and certified via the State Reporting Manager (SRM). Used for Idaho State Transparency purposes	State Board of Education	Todd King (208) 332-6937 Education Data Systems Reporting Manager	Chris Campbell (208) 332-6970 Chief Technology Officer	
10/31/24	2023-2024 IFARMS Annual (IFARMS) Financial Report	Districts & Charters	State Law IC 33-701(7) & IC 33-120	Required for state and federal reporting. Forms and additional information can be found at http://www.sde.idaho.gov/finance/ under Financial Information, IFARMS Annual Financial Report and Information.	Public School Finance	Andrew Konopacky (208) 332-6846 Financial Specialist, Sr.	Amber Worthington (208)332-3829 Financial Specialist	
10/31/24	School Improvement Plan	Districts & Charters	ESEA Sec. 1111©(4)(D)(i) & Sec. 1003(b)(1)(A)	Schoolwide Improvement Plans (SWIP) are required of all schools that are identified as Comprehensive Support and Improvement for Underperforming Schools (CSI-UP) and Comprehensive Support and Improvement Graduation (CSI Grad) annually.	Federal Programs	Patty Dalrymple (208) 332-6917 Continuous School Improvement Coordinator		

November Data Submissions

DATA ACQUISITION CALENDAR 2024 - 2025						
DUE DATE	TITLE	APPLIES TO	REQUIRED BY	DETAIL	DEPARTMENT	CONTACT 1
11/01/24	Special Education Child Count Snapshot Date	Districts & Charters	Federal Law 20 U.S.C. Sec. 1418, 20 U.S.C. 1416(a)(3)(B), & 34 CFR 300.173	Child Count is an unduplicated count of students ages 3-21 receiving special education and related services on the first Friday in November with current eligibility, active IEP, and actively receiving services. Students who are parentally placed in private schools and receiving services though a service plan should also be included as part of Child Count. For login issues contact Support at: (208) 332-6987.	Special Education	Kate Hill (208) 332-6933 Data Analysis and Support Coordinator
11/10/24	2023-2024 Independent Audit Report	Districts & Charters	State Law IC 33-701(6)	Due after Board of Trustees' acceptance of audit report, but not later than November 10.	Public School Finance	Andrew Konopacky (208) 332-6846 Financial Specialist, Sr.
11/15/24	Form 6 and Virtual FTE Forms	Districts Only	State Law IC 33-1004	Final day for school districts expecting funding to be "left on the table" due to "use it or lost it" to submit a Form 6 or Virtual FTE Report to potentially prevent this funding education as part of the February 15th Payment.	Public School Finance	Alexandra McCann (208) 332-6845 Staffing Data Specialist
11/15/24	ISEE Data Submission - November 2024	Districts & Charters	State Law IC 33-1002 & IC 33-1004D	Submission for data collecting period SY25 Start Date - 11/1/24. Data used for both funding and statistical purposes. This will be the default upload used for staff funding calculation. Reach out to the OSBE Regional ISEE Coordinators for technical assistance.	Public School Finance	Dean Reich (208) 332-6983 Attendance & Enrollment Specialist
11/15/24	Title I-A Comparability Report	Districts & Charters	ESEA Section 1120A	Annually districts must submit documentation verifying Title I schools have met federal comparability requirements.	Federal Programs	Kateryna Dyer (208) 332-6900 Financial Specialist
11/15/24	Final Application and Budgets for IDEA Part B and Preschool Special Education Funds	Districts & Charters	Federal Regulations 34 CFR 300.200-300.204	Last day to submit application and budgets for 2022-2023 IDEA Part B and Preschool Special Education Funds. Required for eligibility for IDEA Part B and Preschool funds. http://www.sde.idaho.gov/sped/funding/	Special Education	Lisa Pofelski-Rosa (208) 332-6916 Financial Specialist, Principal
11/18/24	ISEE Coding for McKinney-Vento Students for data collection period 8/15/22 - 11/4/22	Districts & Charters	42 USC Sec. 11432(f)(1) and (3)	Newly enrolled and/or identified MV students should be coded throughout the school year to be included in ISEE data uploads. The annual cumulative number of students identified/served is recorded regardless of if students move or find permanent housing.	Federal Programs	Emily Kesler (208) 332-6904 Title D & IX-A Coordinator
11/29/24	2023-2024 Alternative Secondary School Revenue and Expenditure Survey	Districts & Charters	State Law IC 33-1002F	Required for compilation of the Alternative School report submitted to the Legislature. (Survey will be emailed to business managers for completion.)	Public School Finance	Andrew Konopacky (208) 332-6846 Financial Specialist, Sr.
11/29/24	2023-2024 Summary of Actual Expenditures	Districts & Charters	State Law IC 33-1028(2)(b)	Summary of actual expenditures for each line item distribution and for discretionary funds in FY 2024. (Report will be emailed to business managers for completion.)	Public School Finance	Andrew Konopacky (208) 332-6846 Financial Specialist, Sr.



PD in 15- IDEA Application Refresher

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

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.

Meeting Maintenance of Effort

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

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

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

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

Maintenance of Effort (MOE) Expenditures

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

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

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

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

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

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

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

Look for other expenditures that may be in another fund

Accounting for Medicaid Match Within Maintenance of Effort

- The IDEA Part B Application has several worksheet tabs for MOE.
- Inside the application, you must report the School Based Medicaid State Match expense in section II
- You must also budget that expense in section III

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

MOE Threshold Calculation	Section I Annual Report	Section II Expenditures	Section III Budget	Expenditure Exception Worksheet	Budget Exception Worksheet	Admin Review
General Fund Expenditures for FY ended 6/30/2021						
<i>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</i>						
IFARMS 100-521: Special Education Program				\$122,847		
IFARMS 100-522: Special Education Preschool Program				\$0		
IFARMS 100-616: Special Education Support Services Program				\$0		
Combined Total				\$122,847		
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				\$0		
Professional Development				\$0		
Transportation Costs				\$0		
Other (Describe below)				\$0		
Adjusted Total				\$122,847		
Child Count 11/1/2020				42		
Average Per Pupil Expenditure FY 2021				\$2,924		
Exception Amount (from Expenditure Exception worksheet)				\$7,404		

The Final Application



Q: How do I know if I'm in the final application?

A: You'll see the prior year expenditures open.

IDAHO STATE DEPARTMENT OF EDUCATION

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

- 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

Exception Worksheets



State and Local Maintenance of Effort Worksheet and Assurance Form - 2024-2025

MOE Threshold Calculation	Section I Annual Report	Section II Expenditures	Section III Budget	Expenditure Exception Worksheet	Budget Exception Worksheet	Admin Review	
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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 2023-2024 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.

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

Application Enhancement to Excess Cost Page

Excess Cost Calculation For School Districts and LEAs

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

2023-2024 expenditures for all students (including students with disabilities)	Preschool (619)	Elementary	Secondary
From State and Local funds		\$0	\$0
From Federal Funds		\$0	\$0
Less:			
Amounts expended from federal program allocations (do not include amounts allocated but not expended in the school year and carried over)			
IDEA Part B - Preschool (619) & School Age	\$0	\$0	\$0
ARPA - Preschool (619) & School Age	\$0	\$0	\$0
Title I A		\$0	\$0
Title III A		\$0	\$0
State and local Funds expended specifically for programs under Title I A and Title III A		\$0	\$0
State and local funds expended specifically for providing services to children with disabilities. The total of amounts entered here <i>must equal</i> the Adjusted Total on the Maintenance of Effort Section II Expenditures Form	\$0	\$0	\$0
Any amounts for capital outlay and debt service		\$0	\$0
Net total expenditures for all students		\$0	\$0
Calculation of average 2023-2024 per pupil expenditure for all students (including students with disabilities)			
Fall Enrollment (all students including students with disabilities, as reported to SDE November 2023)		0	0
Spring Enrollment (all students including students with disabilities, as reported to SDE March 2024)		0	0
Average Enrollment, 2023-2024		0	0
Average annual per student expenditure for all students, 2023-2024		\$0	\$0
Total number of children with disabilities served by the LEA in 2023-2024 (November 2023 Child Count)	0	0	0
Total minimum amount of funds the LEA must spend for the education of children with disabilities in elementary and secondary schools before using IDEA Part B funds		\$0	\$0

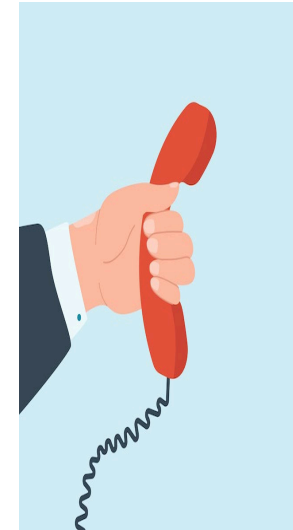
1st fill in your enrollment. The application will import and calculate the splits for IDEA expenditures and MOE expenditures for you!

Questions???



Contact Us! Special Education Contacts

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**Your Efforts Are
Appreciated,
Noticed, and
Essential to
Students in Idaho**

**Thank You and
Stay Super!**



**Idaho Department
of Education**