SPED FINANCE October 1 Amendment

2016-17

Updated 7/7/16

SPED Finance Budget Approval Timeline

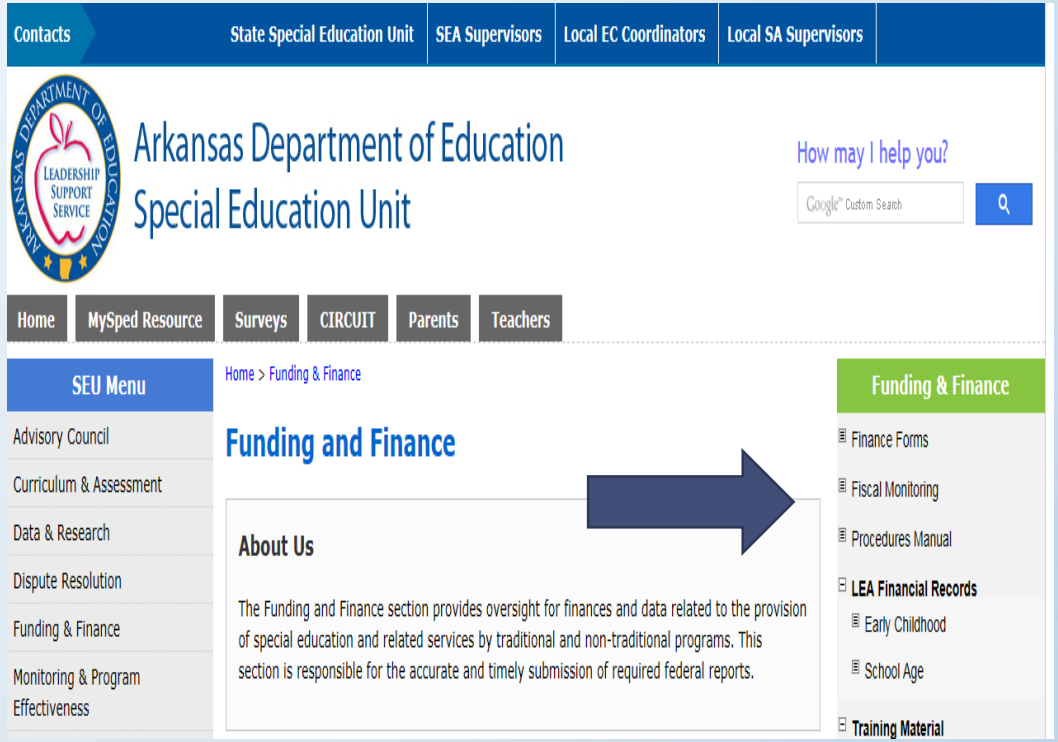
DEADLINE DATE	REQUIRED FORMS	DOCUMENTATION
JUNE 1, 2016 **APPLICATION PARTS I & II UPLOADED AND SUBMITTED IN INDISTAR/ACSIP**	• VIB Budget Narrative • VIB Request for bus/construction forms • Application signature sheets • PSPS form (if applicable) • CEIS form (if applicable) • MOE Intent	• Review/Approval form from SPED Finance uploaded into Indistar/ACSIP
OCT 1, 2016 **FIRST AMENDMENT**	• Request and Report forms • AFR MOE data in MYSPED	• COGNOS budget and AFR reports
SPRING AMENDMENT, 2017 **JUNE 1 VIB APPLICATION DEADLINE FOR 2017-18**	• Amend APSCN for final allocation amounts • Application: Upload and Complete application in Indistar/ACSIP	• COGNOS budget report • Application: Review & Approval in Indistar/ACSIP
END OF YEAR 2017	• Amend APSCN for closing of year • Request and Report forms	• COGNOS budget/AFR reports

SPED Finance Monitoring

2016-17

Monitoring Cycle

- A four year monitoring cycle that aligns with the special education program monitoring cycle will be implemented.
- The Fiscal Monitoring Protocol is available on the web https://arksped.k12.ar.us/FundingAndFinance/default.html

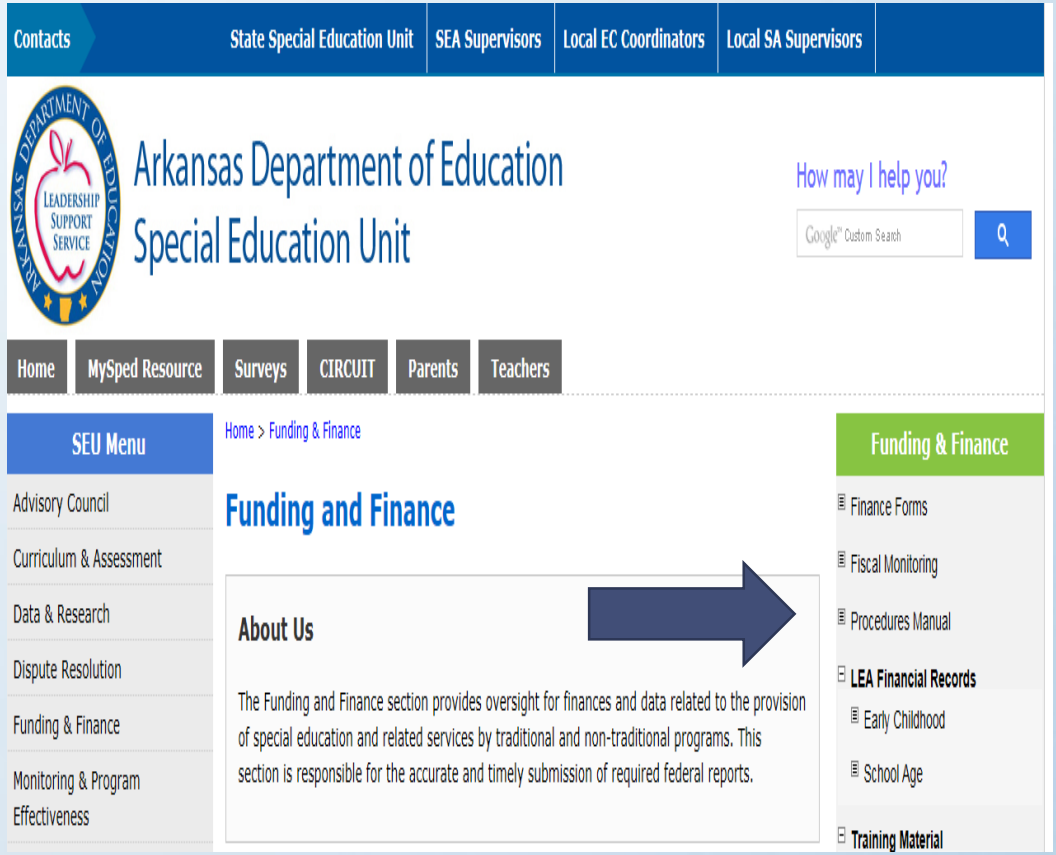


Procedures Manual

https://arksped.k12.ar.us/FundingAndFinance/default.html

IDEA Part B Fiscal Accountability Procedures Manual

- The ADE IDEA Part B Fiscal Accountability Procedures Manual contains valuable information and is recommended for both veteran and new staff.
- Most questions SPED Finance receives can be answered by reading the manual.



2016-17 application

June 1 Application Approval

Approved June Application

- If the district received an approval on the June 1 Application, funds are ready to be dispersed for 2016-17.
- Approved June 1 applications are uploaded into Indistar/ACSIP by SPED Finance.
- For districts who have not yet been approved or for newly established districts, the October 1 amendment process may not be able to proceed as portrayed in this presentation until an application is completed and approved.

October 1 deadline

2016 cycle 9 AFR end of year
2017 cycle 1 budgets

Amendment to the June Application budget

- The October 1, 2016 budget deadline is considered an amendment to the June Application budget
- SPED Finance pulls the cycle 1 2016/17 COGNOS Budget Reports and the cycle 9, 2015/16 AFR Reports for **State/Local**, **Title VIB** (both section 611 **School Age** and section 619 **Federal Preschool**), **State Preschool** and **Medicaid.**

Reports needed to prepare for Oct. 1 amendment

2015-16 COGNOS AFR Report (YTD)

- State/Local
- VIB
- PSPS
- CEIS (if applicable)
- Medicaid
- Federal Preschool (if applicable)
- State Preschool (if applicable)
- EC Local 2230 (Co-ops only)
- Preschool Medicaid (Co-ops only)
- Report of Equipment/bus/construction Purchased forms

2016-17 COGNOS Budget Report (YTD)

- State/Local
- VIB
- PSPS
- CEIS (if applicable)
- Medicaid
- Federal Preschool (if applicable)
- State Preschool (if applicable)
- EC Local 2230 (Co-ops only)
- Preschool Medicaid (Co-ops only)
- Request to Purchase Equipment/bus/construction forms

October 1 deadline

- **15/16 Carryover** balances, **15/16 Additional Reserve** amounts and **16/17 Preliminary Current Year Allocation** amounts are announced by Commissioner's Memo.
- All of the amounts above should be accumulated into the expenditure budget total for **VIB School Age and Federal Preschool** budgets and entered into APSCN/e-Finance before October 1, 2016
- After October 1 submissions are pulled from the system, SPED Finance will read budgets for:
  - Correct total funds available amount
  - Appropriate function and object codes
  - If monies are budgeted in a reasonable manner
  - MOE for year 2015-16 and current year 2016-17.
  - Request/Report forms

Federal and State Preschool

- Federal (6710) and State (2260) Preschool allocations for 2016-17 are also announced by Commissioner's Memo.
- 2015-16 Carryover amounts, 2015-16 Additional Reserve amounts and 2016-17 preliminary allocation amounts should be accumulated for Total Funds Available.
- Expenditure budgets for both Federal and State Preschool should be entered into APSCN/e-Finance before October 1.
- For **Educational Cooperatives**, SPED Finance also pulls AFR and Budget Reports for **Early Childhood Local** (2030), **Medicaid for Preschool** (6749).

July 15, 2015 Non-Regulatory Guidance

MAINTENANCE OF EFFORT

Effective July 1, 2015 Non-Regulatory Guidance

Eligibility Standard (Budget)

- The eligibility standard in 300.203(a) requires that, in order to find an LEA eligible for an IDEA Part B subgrant for the upcoming fiscal year, the State must determine that the LEA has budgeted for the education of children with disabilities at least the same amount of local or State and local funds, as it actually spent for the education of children with disabilities during the most recent fiscal year for which information is available.

Compliance Standard (AFR)

- The compliance standard in 300.203(b) prohibits an LEA from reducing the level of expenditures for the education of children with disabilities made by the LEA from local, or State and local, funds below the level of those expenditures from the same source for the preceding fiscal year. In other words, an LEA must maintain (or increase) the amount of local, or State and local, funds it spends for the education of children with disabilities when compared to the preceding fiscal year.

Effective July 1, 2015 Non-Regulatory Guidance

There are four methods an LEA may use to meet the eligibility and compliance standards.

- Local funds only
- Combination of State and local funds
- Local funds only on a per capita basis
- Combination of State and local funds on a per capita basis

- This information is entered by districts when completing the 2015-16 AFR MOE data in MySPED.
- Districts should complete the AFR MOE database in MySPED before October 1 for the AFR 2015-16 year.
- October 15th , a separate 2016-17 AFR MOE worksheet will be opened in MySPED for districts to utilize for exceptions to the Maintenance of Effort for the current year.

Effective July 1, 2015 Non-Regulatory Guidance

Exceptions and Adjustment

Under 304.204 there are five instances where an LEA may reduce the level of expenditures:

- A **voluntary departure**, by retirement or otherwise, or departure for just cause, of special education or related services personnel (a transfer to other positions, is **not** allowable)
- A **decrease in the enrollment of children with disabilities**
- The **termination of the obligation** of the agency, consistent with IDEA Part B, to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the State, because the child—
  - Has left the jurisdiction of the agency
  - Has reached the age at which the obligation of the agency to provide FAPE to the child has terminated
  - No longer needs the program of special education

Effective July 1, 2015 Non-Regulatory Guidance

Exceptions and Adjustment

- The **termination of costly expenditures for long-term purchases**, such as the acquisition of equipment or the construction of school facilities
- The **assumption of cost by the high cost fund** operated by the SEA under 300.704(c).

Effective July 1, 2015 Non-Regulatory Guidance

Exceptions and Adjustment

If an LEA ***properly*** takes the exceptions or adjustment to reduce the level of local, or State and local, expenditures otherwise required in a fiscal year, the LEA would be required in subsequent fiscal years to maintain effort at the reduced level— except to the extent that the LEA increases the actual level of expenditures above the required level of expenditures for that fiscal year (page 20).

Effective July 1, 2015 Non-Regulatory Guidance

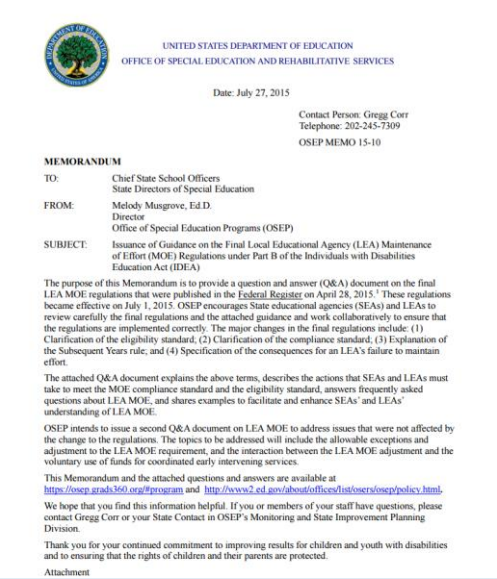
Consequences of LEA MOE Failure

If an LEA fails to meet the MOE compliance standard, the SEA is liable in a recovery action under section 452 of GEPA (20 U.S.C. 1234a) to return to the Department, using non-federal funds, an amount equal to the amount by which the LEA failed to maintain its level of expenditures in that fiscal year or the amount of the LEA's IDEA Part B subgrant in that fiscal year, which ever is lower (page 21).

Effective July 1, 2015 Non-Regulatory Guidance

The July 1, 2015 Non-Regulatory Guidance is available at the following link.

https://www2.ed.gov/policy/speced/guid/idea/memosdcltrs/osepmemo1510leamoeqa.pdf



UNITED STATES DEPARTMENT OF EDUCATION
OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES

Date: July 27, 2015

Contact Person: Gregg Corr
Telephone: 202-245-7309

OSEP MEMO 15-10

MEMORANDUM

TO: Chief State School Officers
State Directors of Special Education

FROM: Melody Musgrove, Ed.D.
Director
Office of Special Education Programs (OSEP)

SUBJECT: Issuance of Guidance on the Final Local Educational Agency (LEA) Maintenance of Effort (MOE) Regulations under Part B of the Individuals with Disabilities Education Act (IDEA)

The purpose of this Memorandum is to provide a question and answer (Q&A) document on the final LEA MOE regulations that were published in the Federal Register on April 28, 2015.[1] These regulations became effective on July 1, 2015. OSEP encourages State educational agencies (SEAs) and LEAs to review carefully the final regulations and the attached guidance and work collaboratively to ensure that the regulations are implemented correctly. The major changes in the final regulations include: (1) Clarification of the eligibility standard; (2) Clarification of the compliance standard; (3) Explanation of the Subsequent Years rule; and (4) Specification of the consequences for an LEA's failure to maintain effort.

The attached Q&A document explains the above terms, describes the actions that SEAs and LEAs must take to meet the MOE compliance standard and the eligibility standard, answers frequently asked questions about LEA MOE, and shares examples to facilitate and enhance SEAs' and LEAs' understanding of LEA MOE.

OSEP intends to issue a second Q&A document on LEA MOE to address issues that were not affected by the change to the regulations. The topics to be addressed will include the allowable exceptions and adjustment to the LEA MOE requirement, and the interaction between the LEA MOE adjustment and the voluntary use of funds for coordinated early intervening services.

This Memorandum and the attached questions and answers are available at https://osep.grads360.org/#program and http://www2.ed.gov/about/offices/list/osers/osep/policy.html.

We hope that you find this information helpful. If you or members of your staff have questions, please contact Gregg Corr or your State Contact in OSEP's Monitoring and State Improvement Planning Division.

Thank you for your continued commitment to improving results for children and youth with disabilities and to ensuring that the rights of children and their parents are protected.

Attachment

IDEAs that Work
U.S. Office of Special Education Programs

IDEA PART B SUPPLEMENTAL REGULATIONS

LOCAL EDUCATIONAL AGENCY (LEA) MAINTENANCE OF EFFORT (MOE)

ISSUED APRIL 28, 2015 AND EFFECTIVE JULY 1, 2015

NON-REGULATORY GUIDANCE

July 2015

Office of Special Education Programs
Office of Special Education and Rehabilitative Services
U.S. Department of Education

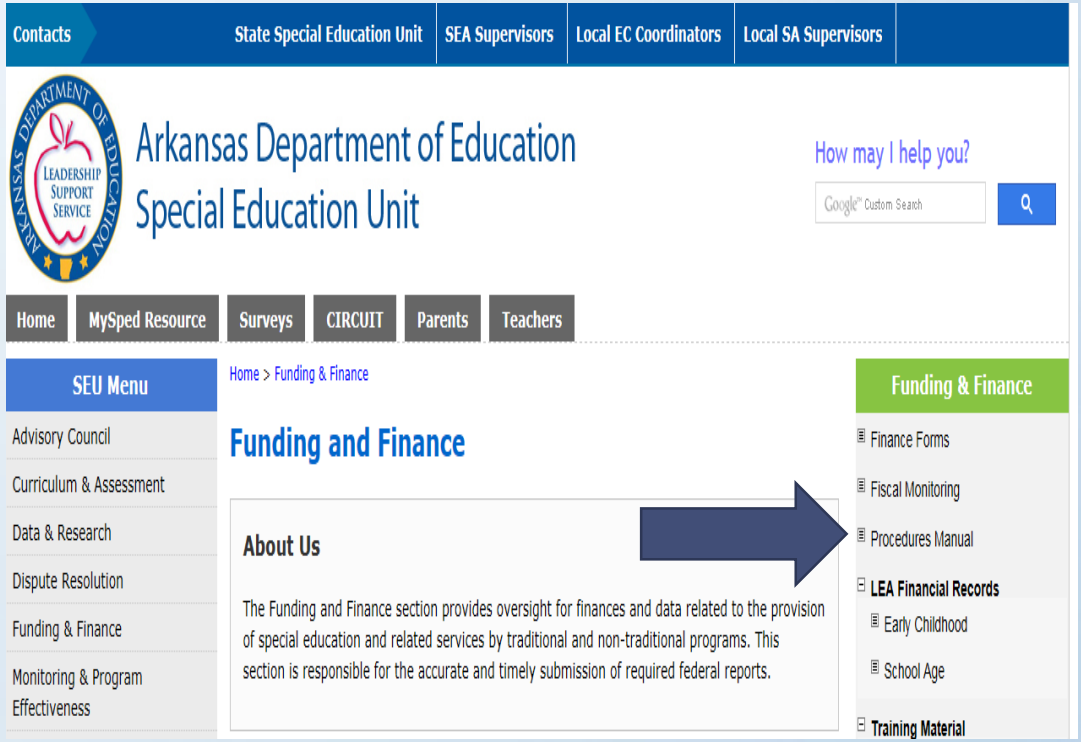
October 1

Maintenance of Effort

October Review of MOE

- The October 1 pull of **cycle 9 AFR** reports from 2016 are used to confirm that districts met their 2015-16 Maintenance of Effort. The **cycle 1 budget** report pull is used to check the current 2016-17 budget for MOE requirements.

- For information on Maintenance of Effort please refer to the IDEA Part B Fiscal Accountability Procedures Manual posted on the web https://arksped.k12.ar.us/FundingAndFinance/default.html



State/Local Funds for MOE

- COGNOS State/Local budget/AFR reports are an accumulation of district and state funds using Special Education program codes to meet the Maintenance of Effort requirements.
- The COGNOS **State/Local NEW!** Budget or AFR Report pulls these together for the purpose of Maintenance of Effort, Local plus State Test.
- If using State and Local funds to meet Maintenance of Effort, the expenditure Budget and AFR amount must be equal to or greater than the previous year's amount, (unless allowable exceptions are entered in the appropriate AFR MOE database in MySPED).
- Reminder: **Medicaid State Match** (function 2990) is budgeted in State/Local in object code 65900 for Medicaid expenditures for Special Education (program code 200). If Medicaid funds are used for non- Special Education, the State Match should be pro-rated. **Non-Special Education items should not be coded with program code 200.**

Fiscal Year: 16
Year-to-Date

2016 State/Local Budget 558,727.07
2015 State/Local Expenditures - 557,813.45
***Maintenance of Effort Status: 913.62**

FUNCTION		01. Employee Salaries Certified(61110)	02. Employee Salaries Classified (61120)	03. Employee Benefit(62000)	04.Professional Technical (63000)	06. Other Services (65000)	07. Supplies (66000)	Totals
1212	SPEECH THERAPY	64,291.4		16,308.4	0		1,000	**81,599.8**
1220	RESOURCE ROOM	244,031	13,130	66,324.13	7,997.33		7,442.78	**338,925.24**
1230	SPECIAL CLASS-1:15 RATIO	43,801		11,794.34			3,292.63	**58,887.97**
1240	SPECIAL CLASS-1:10 RATIO	0	18,951	4,394.7	21,413.21		1,000	**45,758.91**
1260	SEPARATE DAY-PRIVATE				7,600			**7,600**
1270	RESIDENTIAL DAY-PRIVATE				1,000			**1,000**
2153	AUDIOLOGY				1,000		0	**1,000**
2160	PHYSICAL/ OCCUPATIONAL THR				2,880			**2,880**
2720	VEHICLE OPERATION-STUDENT		11,053	2,622.15			4,000	**17,675.15**
2990	MEDICAID MATCH				0	3,400		**3,400**

State/Local COGNOS Report

- Funds included in a COGNOS report are listed at the bottom of each COGNOS AFR and Budget Report.
- Notice that State/Local reports include: 2240 (LEA Supervisor), 2244 (ESY), 2265 (Catastrophic) and others if a program code of 200-249 and/or 251-260 was used.

	OPERATION-STUDENT							
2990	MEDICAID MATCH				0	3,400		3,400
Total		**352,123.4**	**43,134**	**101,443.72**	**41,890.54**	**3,400**	**16,735.41**	**558,727.07**

Notes: Report is based on F/SF 1000-1999, 2000-2999 with program code 200-249 and 251-260. Excludes Transfers (Function 5200).
***Maintenance of Effort Status - A positive amount indicates that MOE has been met. A negative amount indicates that MOE has NOT been met and an exception (or waiver) has been requested. If an exception has not been not requested, Grants & Data should be contacted. Criteria for report last updated 08-21-2013.**

Apr 5, 2016 1 10:19:46 AM

2015-16 AFR Maintenance of Effort Data

- The AFR database in MYSPED has a new look.
- There is no longer an AFR checklist nor a Budget checklist. However, the new database form looks similar.

2015-16 MOE Data

- Notice there are options for 2015-16 and for 2016-17.

2015-16 MOE Data

- The AFR Data form/database houses the district contact information and the 4 Tests for MOE.

SCREEN: **School Age AFR Maintenance of Effort Data** FISCAL YEAR: **2015/16**
LEA: **9999 ADE - Special Education Unit**
MESSAGE:

Save Exit

Superintendent	Test *	Phone #	(999)999-9999 *	Email	test@testmail.com *
Business Manager	Test *	Phone #	(111)111-1111 *	Email	test@testmail.com *
SP.ED.Supervisor	Test *	Phone #	(222)222-3333 *	Email	test@testmail.com *
Cell Phone #	(501)111-1111	Fax #			

Note: The Arkansas Department of Education (ADE) is required by federal regulation to ensure all school Districts in Arkansas comply with 34 CFR §300.203 of the Individuals with Disabilities Education Act (IDEA), which mandates that school Districts meet a Maintenance of Effort (MOE) obligation. **In order to be eligible to receive a Part B grant award,** a District must meet the MOE requirements at 34 CFR §300.203(b) which require that a District expend, in each subsequent year, at least the same amount that it expended in the most recent prior year for which information is available. In tables below, provide the information needed for the years designated to determine whether the District meets its FY2015-16 MOE Expenditure requirement. Final expenditures for FY2015-16 should be compared to final expenditures for FY2014-15. The District must "pass" at least one of the four "tests" listed below to meet its MOE Expenditure: Be advised you may need to meet your FY2016-17 MOE Expenditure requirement using the same test used to meet your FY2015-16 MOE Expenditure requirement.

All 4 Tests Must be Completed
TEST #1
State & Local AFR for FY 2015-16 :
Note: Enter the expenditure total from the 2014-15 Year to Date COGNOS State/Local AFR Report NEW, on Line1, Test1. Enter the expenditure total from the 2015-16 Year to Date COGNOS State/Local AFR Report NEW, on Line2, Test1.

1) FY 2014-15 Final Expenditures State & Local (AFR)	$ 1,000.00 *
2) FY 2015-16 Final Expendiures State & Local (AFR)	$ 2,000.00 *
3) FY 2015-16 State/Local AFR MOE Status	$ 1,000.00

(In order to pass Test #1, the amount shown in line 2 must be equal to or higher than the amount shown in line 1)

TEST #2
Note: After calculating the Local only Percentage, enter the percentage in the box below(99.9999%). For information on calculating the Local Percentage please refer to the October 1 Amendment Power Point.
https://arksped.k12.ar.us/FundingAndFinance/Workshops.html
Local Percentage (%): 49.0000 * (99.9999)

Local AFR for FY2015-16:
Note: Test 2 prepopulates using the amounts in Test 1 and the Local Percentage entered and rounds the amount to two decimal points, rounding up at .5.

1) FY 2014-15 Final Expenditures (Local Only)	$ 490.00
2) FY 2015-16 Final Expendiures (Local Only)	$ 980.00
3) FY 2015-16 Local AFR MOE Status	$ 490.00

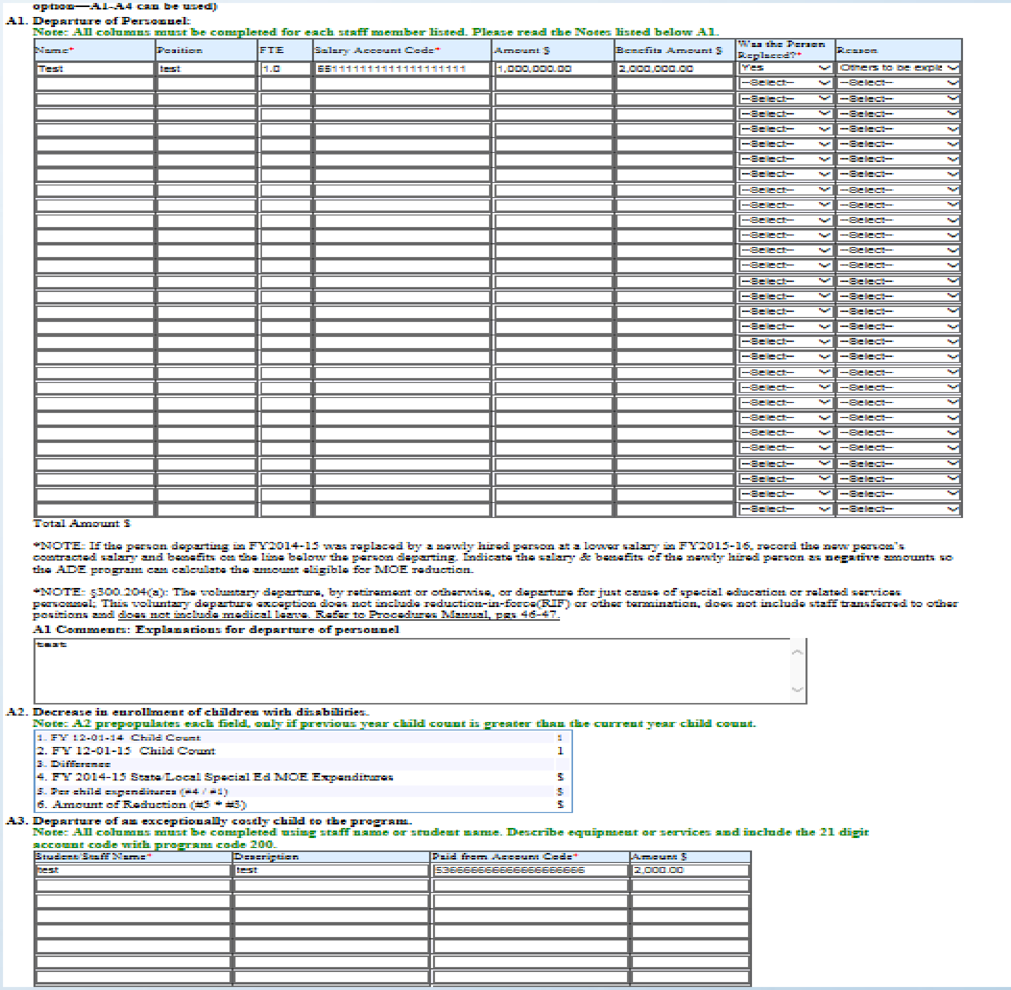
(In order to pass Test #2, the amount shown in line 2 must be equal to or higher than the amount shown in line 1)

TEST #3
State & Local per Capita
Note: Test 3 prepopulates all fields

1) FY 2014-15 Final Expenditures State&Local-AFR	$ 1,000.00
2) December 1, 2014 Child Count	1

2015-16 MOE Data

- It contains the database for allowable exceptions for Maintenance of Effort.
- Comment boxes under each exception are required if information is entered in the exception. Exceptions must be explained in detail.



option—A1-A4 can be used)

A1. Departure of Personnel:

Note: All columns must be completed for each staff member listed. Please read the Notes listed below A1.

Name*	Position	FTE	Salary Account Code*	Amount $	Benefits Amount $	Was the Person Replaced?*	Reason
Test	test	1.0	8511111111111111111111	1,000,000.00	2,000,000.00	Yes	Others to be expl
						--Select--	--Select--
						--Select--	--Select--
						--Select--	--Select--
						--Select--	--Select--
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						--Select--	--Select--

Total Amount $

*NOTE: If the person departing in FY2014-15 was replaced by a newly hired person at a lower salary in FY2015-16, record the new person's contracted salary and benefits on the line below the person departing. Indicate the salary & benefits of the newly hired person as negative amounts so the ADE program can calculate the amount eligible for MOE reduction.

*NOTE: §300.204(a): The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel; This voluntary departure exception does not include reduction-in-force(RIF) or other termination, does not include staff transferred to other positions and does not include medical leave. Refer to Procedures Manual, pgs 46-47.

A1 Comments: Explanations for departure of personnel

test

A2. Decrease in enrollment of children with disabilities.

Note: A2 prepopulates each field, only if previous year child count is greater than the current year child count.

1. FY 12-01-14 Child Count	1
2. FY 12-01-15 Child Count	1
3. Difference	
4. FY 2014-15 State/Local Special Ed MOE Expenditures	$
5. Per child expenditures (#4 / #1)	$
6. Amount of Reduction (#5 * #3)	$

A3. Departure of an exceptionally costly child to the program.

Note: All columns must be completed using staff name or student name. Describe equipment or services and include the 21 digit account code with program code 200.

Student/Staff Name*	Description	Paid from Account Code*	Amount $
test	test	536666666666666666666	2,000.00

2015-16 MOE Data

- The data form continues to ask for an explanation of expenditures in selected codes.
- As a reminder, the form asks if Excess Cost has been completed.
- Clicking YES on the last question will lock the form.

C. Expenditure charged to State/Local Special Education funds and IDEA Title V1 B funds must be used to provide special education and special
education related services for students with disabilities. Appropriate special education functions and program codes must be used for budgets and
expenditures.
https://arksped.k12.ar.us/FundingAndFinance/Workshops.html

Function Codes that require an explanation in the comment box below:
1210, 1218, 1228, 1256, 1280, 1295, 1299, 2120, 2121, 2122, 2123, 2124, 2125, 2126, 2129, 2130, 2131, 2132, 2133, 2134, 2139, 2170, 2180, 2190, 2191, 2210, 2211, 2212, 2219, 2230, 2290, 2296, 2299, 2512, 2900, 5500
CODES NOT ALLOWED WITH SPED PROGRAM CODES:
1105-1160, 1197, 1265, 1266, 1267, 1500-1599, 1900-1950, 2315

D. Districts that budget any Regular Title VI-B funds for Title I Schoolwide programs as provided by 34CFR 300.206 should contact SPED Finance to review process for Title I Schoolwide program use.

E. Excess cost calculations must be completed and kept onsite in district files. Have you completed the excess costs calculations for 1) elementary and 2) secondary?

- (●) No
- ( ) Yes

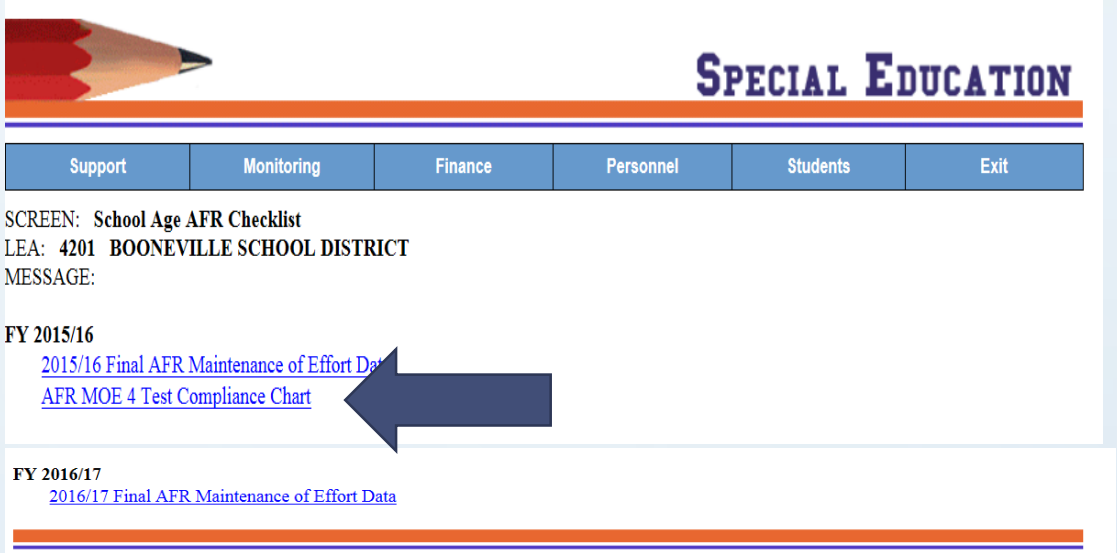
Is the 2015-16 Final AFR Maintenace of Effort Data completed and ready for review by SPED Finance?
NOTE: The date will be entered by the computer program but "completed by" needs to be completed by the person(s) entering the worksheet information before saving. When yes is marked to indicate that the data is complete, the checklist will be closed and further changes cannot be made.

- (●) No
- ( ) Yes

AFR Checklist was completed on (date) by [test] *

Save Exit

MOE Database Chart



- Clicking on the Compliance Chart will open a history of MOE 4 Test information.

MOE Database Compliance Chart

SPECIAL EDUCATION

SCREEN: **AFR MOE 4 Test Compliance Chart**
LEA: **9999 ADE - Special Education Unit**
MESSAGE:

Fiscal Year	Local %	State & Local (Test #1)	Local Only (Test #2)	State & Local per Capita(Test #3)	Local per Capita (Test #4)	Child Count	Excemptions (A+B)
2014							
2015							
2016	49.00	1,000.00	490.00	2,000.00	980.00	1.00	3,006,000.00
2017							
2018							
2019							
2020							
2021							
2022							
2023							
2024							
2025							

Exit

2016-17 AFR Data for MOE

- On October 2, the **2015-16 AFR MOE data** form will be locked.
- The **2016-17 (current year) AFR data** form will be available later in October to enter allowable exceptions. Only information dealing with exceptions will be visible at this time.

Private School Proportionate Share

October 1, 2016

Private School Proportionate Share

- The Private School Proportionate Share should be calculated for the 2016-17 using the amounts for Private and Home Schooled students reported on the 2016 Private School Survey (Question #4 plus question #5).
- A worksheet for calculating current year PSPS is available in Part I of the June School Age Application, page 8, in Indistar/ACSIP. Be sure to consider the carryover amount from the previous year .
- The calculation on the June 1 Application will **not** be the amount needed for the October 1 amendment.
- There are 4 allowable **function codes** for use with PSPS: **1218, 1228, 2158, 2168.**
- **Program codes** for PSPS are **266** for Carryover and **268** for Current year.
- The amount in PSPS program code 268 for 2015-16 that was not spent must be carried over in 2016-17 in **program code 266**.
- The amount of the **2015-16 Additional Reserve** should be considered for PSPS and be budgeted in **carryover program code 266.**

Private School Proportionate Share and the 15-16 Additional Reserve

- The **2015-16 Additional Reserve** amount announced in the August Commissioner's Memo will need to be calculated for Private/Home School and budgeted in the **carryover program code 266**.

PSPS Set a Side

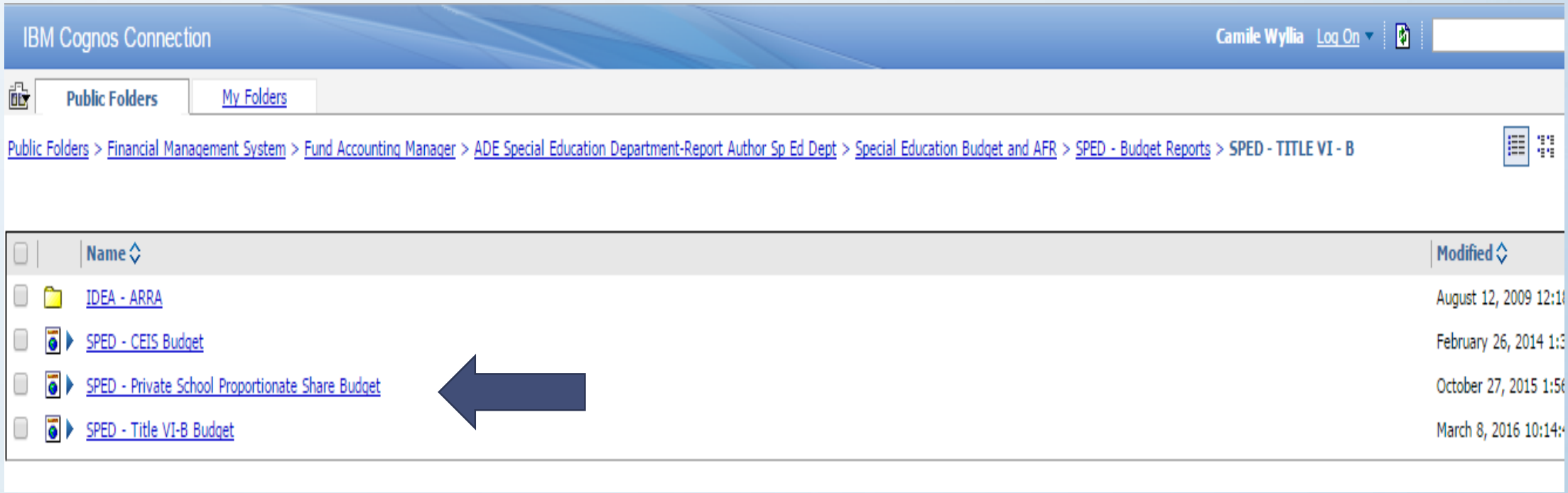
- 2015-16 Additional Reserve (Program code 266)
- Unspent PSPS funds from previous year (Program code 266)
- 2016-17 Allocation set-a-side for PSPS (Program code 268)

Updating PSPS to Final Allocation Amounts

- In March, when **Final Allocations** are announced by Commissioner's Memo, the Final amount for VIB allocation and the **15-16 Additional Reserve final amount** will need to be considered for PSPS recalculation and budgets amended.

Private School Proportionate Share

Please pull a COGNOS PSPS budget report to check for accuracy of program codes ***before*** the October 1 submission and when amending.



Private School Proportionate Share COGNOS Report

Special Education: Private School Proportionate Share Budget Report

Fiscal Year: 16

Year-to-Date

PROGRAM/FUNCTION				01. Employee Salaries Certified(61110)	03. Employee Benefit(62000)	Total(Account Code)
266	PVT SCHL CARRYOVER	1228	RES RM-PVT SCHL/PROP SH		2,138.26	**2,138.26**
268	REQ PRIVATE SCHL PROP SH	1228	RES RM-PVT SCHL/PROP SH	42,128.24	9,702.8	**51,831.04**
Total(Program)				**42,128.24**	**11,841.06**	**53,969.3**

CEIS

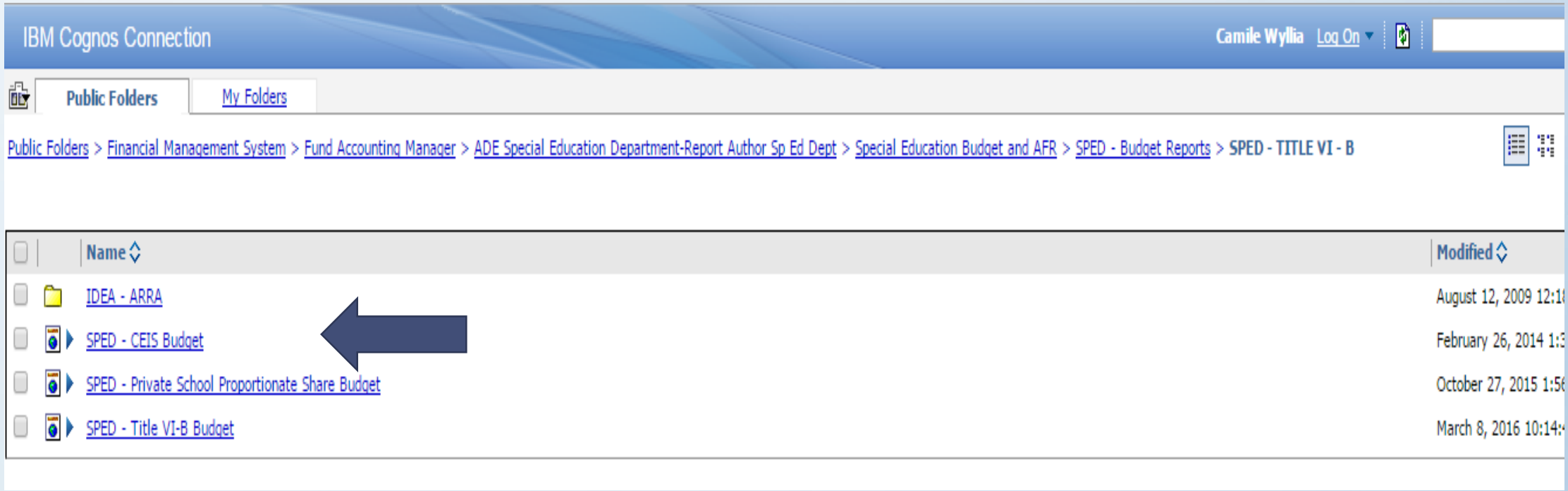
Coordinated Early Intervention Services

Coordinated Early Intervention Services

- If the district was awarded approval on the June CEIS Application, the CEIS budget will need to be adjusted for 2016-17 allocation amount.
- The CEIS allowable percentage is taken from the VIB 2016-17 allocation amounts of both section 611 School Age and section 619 Preschool. Allowable CEIS percentages will be posted on the SPED website. https://arksped.k12.ar.us/FundingAndFinance/SchoolAge.html
- Remember to use **function code 1297** for CEIS expenditures with appropriate program codes:
  - **VOLUNTARY**: Program code 264 Carryover and 265 Current Year
  - **REQUIRED**: Program code 267 Carryover and 269 Current Year

Coordinated Early Intervention Services

Please pull a COGNOS CEIS budget report ***before*** October 1 to check the accuracy of program codes.



Coordinated Early Intervention Services

- If a district did **not** receive approval for CEIS on the June 1 Application, the district must submit a CEIS application for approval to SPED Finance.
- The CEIS application form is available on Indistar/ACSIP under the *COMPLETE FORMS* tab. Download Part I of the SPED June School Age Application, pages 9 and 10.
- Submit the CEIS application to chris.foley@arkansas.gov or camile.wyllia@arkansas.gov

Final Allocations and CEIS

- In March, when Final Allocation amounts are announced for VIB, both section 611 and 619 and the 2015-16 Additional Reserve amount, **the 15% for Required CEIS must be recalculated** and the budget amended.
- **Voluntary CEIS** should also be recalculated for Final Allocation amounts, however an amendment may or may not be warranted.

Equipment, Bus, Construction

Request and Report Forms

Equipment, Buses and Construction

- Districts may make allowable purchases of equipment $1,000.00 or over per unit providing **prior approval** from ADE Finance is received. Procedures for managing and labeling equipment are addressed on pages 15-17 of the **Fiscal Accountability Procedures Manual.** https://arksped.k12.ar.us/FundingAndFinance/default.html

- **Prior approval** is also required for the **purchase of a bus** using the program code 200 or **Construction/Renovation** projects using the program code 200. Bus purchase Request forms are sent to the Transportation Unit for an additional approval. Construction projects if $20,000.00 or over, must be approved additionally by the Facilities Unit.

- **Report forms** for equipment, bus purchases and construction projects are required October 1 for the 15/16 AFR actual purchase amount and can be found on the web page. https://arksped.k12.ar.us/FundingAndFinance/FinanceForms.html

Equipment, Buses and Construction

- Before a Request form for equipment, construction or purchasing a bus can be approved by SPED Finance, **the amount on the Request form must be in the budget** of the account listed on the Request form. Please be sure that the fund and function code in the budget matches the fund and function code on the Request form.
- Districts may amend budgets for Requests and email Request forms to SPED Finance.
- When approved, Request forms will be emailed to the SPED Supervisor.

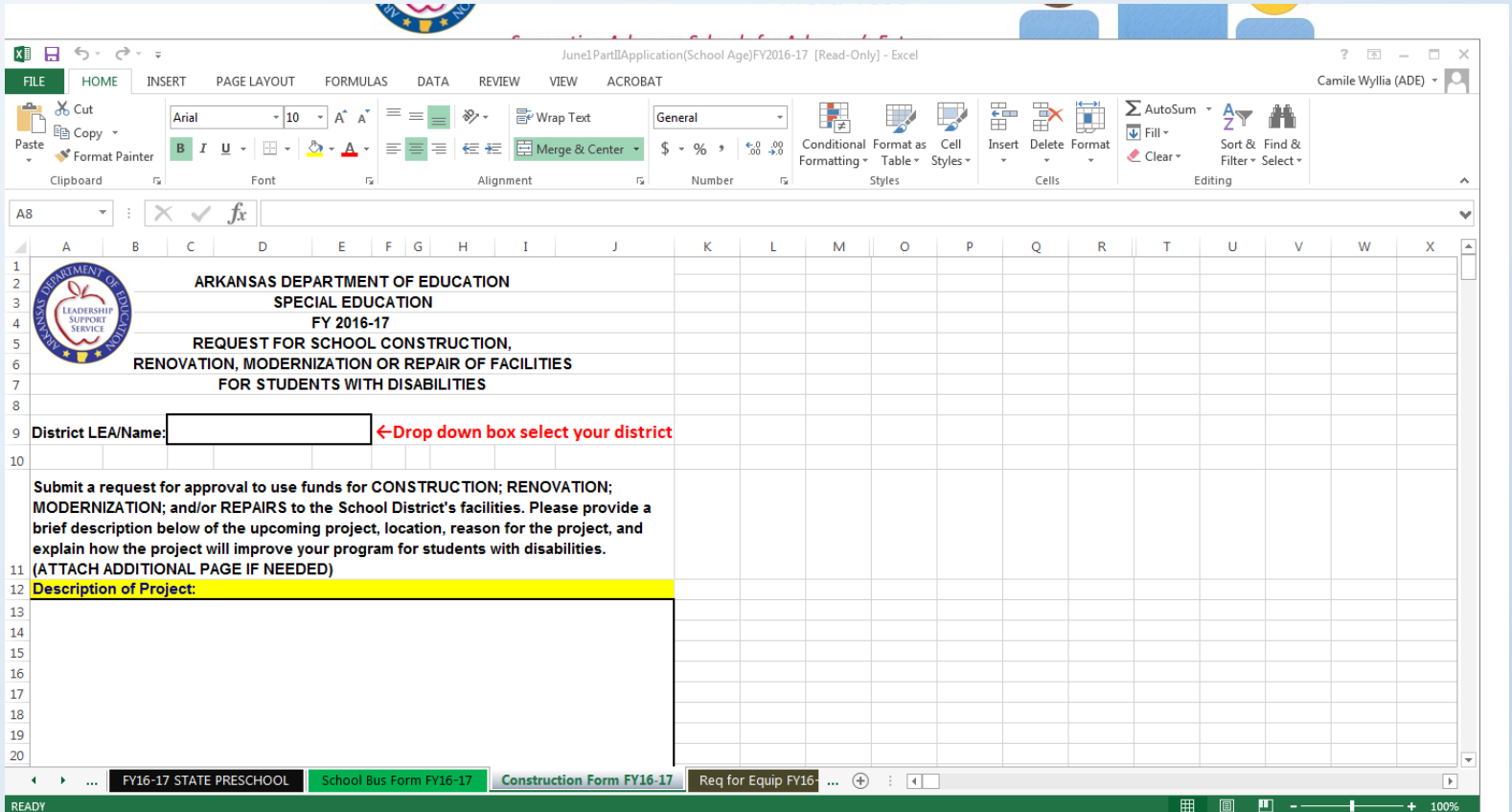
2015-16 Report Forms

The 2015-16 Report Forms are still available on the web page and should be emailed or mailed to SPED Finance.

https://arksped.k12.ar.us/FundingAndFinance/FinanceForms.html

2016-17 Request forms

Districts can find the 2016-17 Request forms by opening the Excel file in Part II of the Preschool or School Age June 1 Application form. Request forms are located in the last 3 Tabs.



Request Approvals

- 2016-17 Request forms are available in Indistar/ACSIP in the June Application Part II.
- When Request forms have been approved, SPED Finance will email these documents to the SPED Supervisor.

Medicaid Budget

Medicaid budgets

- A district that receives Medicaid revenue during the previous or current year must enter a Medicaid expenditure budget in APSCN/e-Finance before October 1.

- **IMPORTANT !** Medicaid revenue must be spent on Students with Disabilities if Medicaid State Match (function 2990) is coded with program code 200 for Maintenance of Effort.

- **IMPORTANT !** If Medicaid is used for non-special education, the State Match must be pro-rated.

Medicaid Requests for Equipment

- Request for Equipment forms are required for Medicaid purchases if using the program code 200 for Special Education expenditures.
- Request for a bus purchase and the Request form for Construction/Renovation also apply to Medicaid, if a program code of 200 is used.

Excess Cost

Excess Cost

Under Section 300.202 of IDEA regulations except as otherwise provided, amounts provided to an LEA under Part B of the Act may be used only to pay the excess costs of providing special education and related services to children with disabilities.

Districts should consider their Excess Cost requirement when developing annual budgets, along with MOE Status, Private School Proportionate Share Set Aside and Coordinated Early Intervening Services. All four of these additional fiscal requirements impact a district's use of its Part B funds.

Excess Cost

Excess costs are those costs for the education of an elementary school or secondary school student with a disability 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.

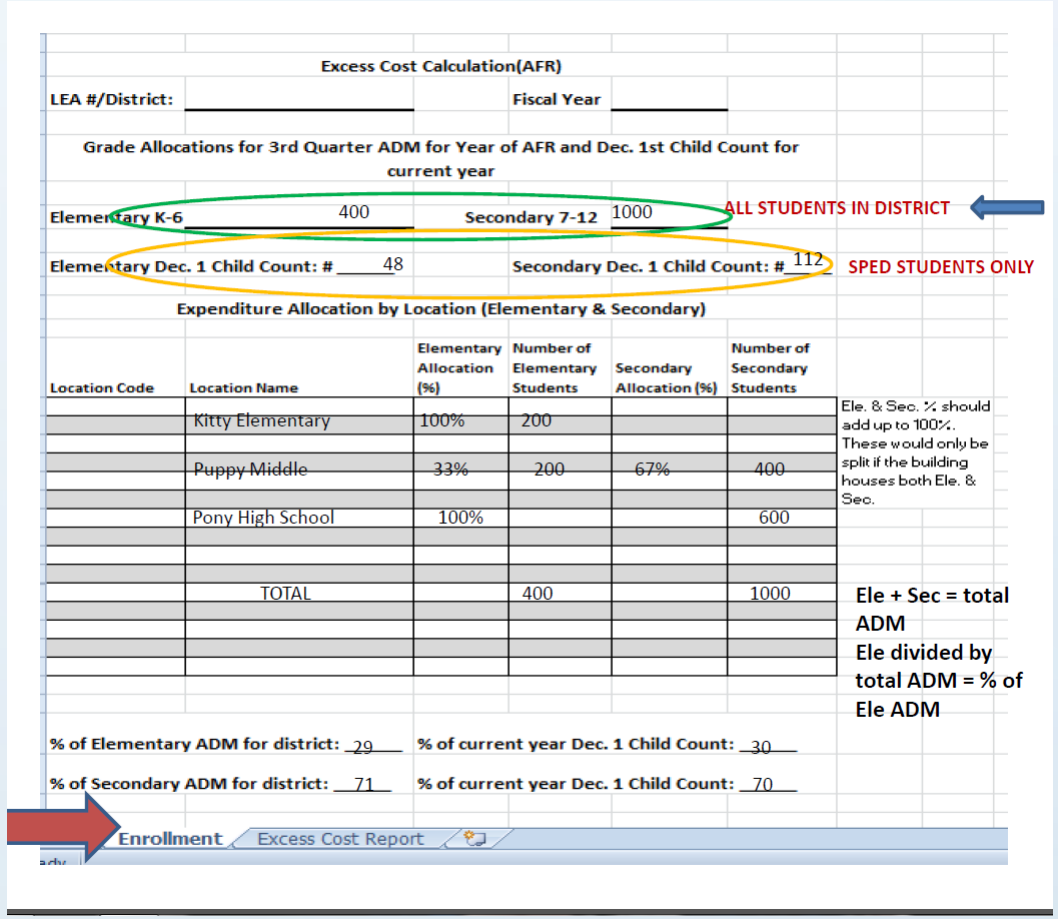
An LEA must spend at least the average annual per student expenditure on the education of an elementary school or secondary school child with a disability before funds under Part B of the Act are used to pay the excess cost of providing special education and related services.

Excess Cost

Excess Cost should be calculated annually and kept onsite for monitoring purposes.

The Excess Cost worksheet and User Guide will be available on the web after December 1, 2016. The December 1, 2016 Child Count will be used in the calculation for the 2016-17 Excess Cost.

Excess Cost Tab 1



Excess Cost Calculation(AFR)

LEA #/District: _____ Fiscal Year _____

Grade Allocations for 3rd Quarter ADM for Year of AFR and Dec. 1st Child Count for current year

Elementary K-6 400 Secondary 7-12 1000 ALL STUDENTS IN DISTRICT

Elementary Dec. 1 Child Count: # 48 Secondary Dec. 1 Child Count: # 112 SPED STUDENTS ONLY

Expenditure Allocation by Location (Elementary & Secondary)

Location Code	Location Name	Elementary Allocation (%)	Number of Elementary Students	Secondary Allocation (%)	Number of Secondary Students
	Kitty Elementary	100%	200		
	Puppy Middle	33%	200	67%	400
	Pony High School	100%			600
	TOTAL		400		1000

Ele. & Sec. % should add up to 100%. These would only be split if the building houses both Ele. & Sec.

Ele + Sec = total ADM
Ele divided by total ADM = % of Ele ADM

% of Elementary ADM for district: 29 % of current year Dec. 1 Child Count: 30

% of Secondary ADM for district: 71 % of current year Dec. 1 Child Count: 70

Enrollment | Excess Cost Report

- Arkansas defines elementary as K-6 and secondary as 7-12. Districts should adjust the student count accordingly.

Excess Cost Tab 2

Excess Cost Calculation (AFR) Summary Report

LEA #/District: **Fiscal Year:**

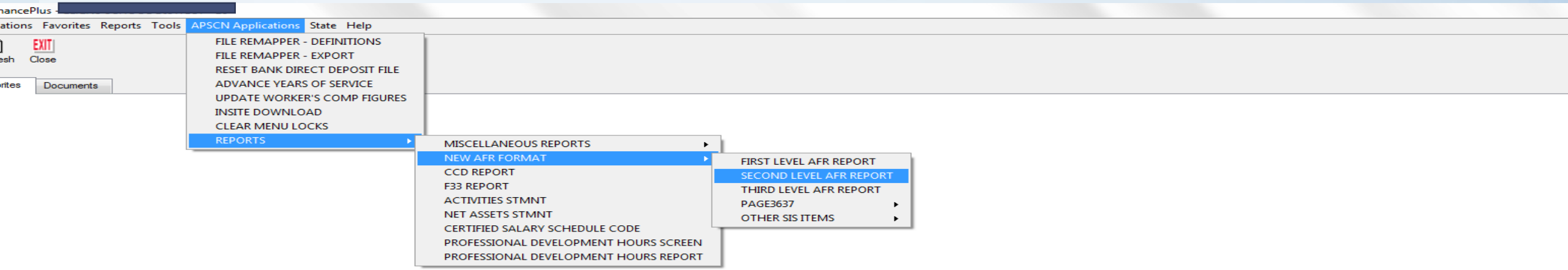
	Expenditure Type	Elementary	Secondary	District
	Percentage for Elementary & Secondary			
1	Total Expenditures (2015-16)(Funds 1,2,3,4,5, 6, 7 & 8—excluding preschool programs)			
2	Less Capital Outlay from Funds 2, 6, 7 (Object 67000 – 67999) & Building/Debt Service/Capital Outlay Funds (Funds 3, 4 & 5)			
3	Total Expenditures Less C.O. & D.S.	$0.00	$0.00	$0.00
4	Title VI-B Expenditures			
5	Title I Expenditures			
6	Title III-A & B Expenditures			
7	State/Local Sp Ed Expenditures (Fund 1&2/Program 200-269)			
8	Other (State/Local Expenditures such as NSLA & Other_____)			
9	Total Deductions	$0.00	$0.00	$0.00
10	Total Expenditures Less Deductions	$0.00	$0.00	$0.00
11	3 Quarter ADM for 15-16			
12	Average Exp Per Student (APPE)	0	0	0
13	Child Count (12-1-16)			
14	Total Minimum Amount That Must Be Spent Before Using Part B funds	$0.00	$0.00	$0.00

Tab 2 uses information from the 2015-16 year.

Pulling Reports for Excess Cost

Pull AFR Reports for 2015-16

Line 1 and 2: APSCN Application/Reports/NEW AFR Format/Second Level AFR Report



Excess Cost
3rd Quarter ADM Report (2015-16)

https://adedata.Arkansas.gov/statewide/Schools/ADMall.aspx

Copy and paste the address above into the internet search box for a direct link to the ADM page.

To find ADM for grade levels, scroll down reports on the left of the page to *enrollment by grade*. This gives a breakdown by building and grade.

Child Count is for THIS YEAR (**December 1, 2016**) submitted in the Cycle 4 report.

SPED Finance

Contact SPED Finance

Special Education Finance 501-682-4223

Chris Foley, Director christina.foley@arkansas.gov

Mikki Eubank mikki.Eubank@arkansas.gov

Pepper Wyllia camile.wyllia@arkansas.gov