



Special Education Finance

Summer Training

2017-18

Updated 8-4-17



Welcome





July-August

- eFinance coding for EOY
- Approved Application
- New Special Education website-Updated training documents
- Check Commissioner's Memos for 2017-18 Allocation awards and carryover amounts
- Preparing for the October 1 deadline
- Are you a new LEA ?



HOW TO CODE VI-B REVENUE FOR JUNE 2017 EXPENDITURES

- **Districts expecting reimbursement for June expenditures for Title VI-B should accrue revenue as follows:**
 - **If the district had a negative balance of \$100,000 for Title VI-B funds (F/S 6702) on the board report on June 30**
 - **(end of Period 12 or 13 of FY 2017), the correct entry would be:**
 - **Debit 6702 – 01410 (Intergovernmental Receivables) \$100,000**
 - **Credit 6702 – 45613 (Title VI-B Revenue) \$100,000**

***Note: This amount of revenue CANNOT cause the Year-to-Date (YTD) revenue for the district to exceed the total funds available. If this occurs, expenditures MUST be moved from F/ S 6702 to other sources.**



Was my 2017-18 VI-B application approved?

- Remember sending in the June 1 VI-B Application?
- If a district needed to make corrections to the VI-B Application, corrections were posted in the Indistar system in Part III.
- Charters and State agencies received corrections by email.
- When all corrections were approved, SPED Finance uploaded a scan of approved documents into Indistar in the “ **Uploads from SEA to District (SPED)**” folder.
- Please continue to check Indistar for approved Application documents.



Approved Application

- When an application, amendment or Request form is approved by SPED Finance, the approved forms are uploaded into Indistar/ ACSIP in the “**Uploads from SEA to Districts (SPED)**” folder.
- This folder is for State use only. Please do not delete or add anything to this folder.





2017-18 SPED Finance Forms

Remember

- The 2017-18 SPED Finance Forms, June Application, Part II should have been saved to a computer when the 2017-18 June Application Part II was downloaded. This allows access to all forms for the entire 2017-18 year from your own computer.
- Forms are removed from Indistar in January, to post the Application forms for the upcoming year.



New Special Education Website

- The Special Education page has moved to the ADE website.
- <http://www.arkansased.gov/divisions/learning-services/special-education>

With disabilities (ages 3 to 21) in Arkansas receive a Free Appropriate Public Education (FAPE) as outlined in the Individuals with Disabilities Education Act (IDEA). The Special Education Unit is committed to improving educational results for students with disabilities through statewide leadership, support, and service to schools, educators, students, families, and other stakeholders.

> Responsibilities include:

- > Ensuring compliance with program and fiscal requirements of the individuals with Disabilities Education Act and related state laws and regulations;
- > Professional development and technical assistance outreach to improve special education programs;
- > Supporting efforts to ensure special educators are adequately prepared to meet the needs of children with disabilities;
- > Management of federally required data reporting and analysis;
- > Administration and oversight of state and local special education annual applications/budgets and related expenditures; and
- > Maintaining an effective system for dispute resolution.

Special Education

- Accessible Educational Materials (AEM) •
- Advisory Council •
- Curriculum & Assessment •
- Data & Research •
- Dispute Resolution •
- Funding & Finance •
- Monitoring & Program Effectiveness •
- Non-Traditional Programs •
- Parents •
- Policy & Regulations •
- Presentations •
- State Program Development •
- Teachers •
- Technical Assistance Providers •
- Technical Assistance Resources •

Related Links

- Local SA Supervisors •
- Local EC Coordinators •

Navigation Buttons:

- CIRCUIT
- Dispute Resolution
- Monitoring
- MySped Resource
- Paperwork Reduction
- Parents
- Paraprofessionals
- Pilot Forms
- Policy/Regulations
- Presentations
- Public Reporting
- Required Forms





New Special Education Website

FUNDING & FINANCE

[Home Page](#) / [ADE Divisions](#) / [Learning Services](#) / [Special Education](#) / Funding & Finance

About Us

The Funding and Finance section provides oversight for finances and data related to the provision of special education and related services by traditional and non-traditional programs. This section is responsible for the accurate and timely submission of required federal reports.

For more information, please contact:

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Funding & Finance

[Catastrophic Occurrences](#)

[Early Childhood](#)

[Finance Forms](#)

[Fiscal Monitoring](#)

[Finance Training Material](#)

[Procedures Manual](#)

[Residential Placement](#)

[School Age](#)



Updated Training Documents

- Updated Training documents are posted at the following link:
<http://www.arkansased.gov/divisions/learning-services/special-education/funding-finance/finance-training-material>

FINANCE FORMS

Home Page / ADE Divisions / Learning Services / Special Education / Funding & Finance / Finance Forms

Account Registration Forms

- MySped Resource Account Registration Form
- Residential Placement Registry Account Registration Form

Finance Forms

- Sample Time Certification Form
- Sample TimeSheet for Split Positions
- Request to Remove Items of Equipment Form

For additional guidance, please review the related training materials.

View Topics A-Z

Funding & Finance

- Catastrophic Occurrences
- Early Childhood
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- Fiscal Monitoring
- Finance Training Material
- Procedures Manual
- Residential Placement
- School Age



Check Commissioner's Memos

- On the Department Of Education website, click on “C” and scroll to Commissioner’s Memos.
- The user may then scroll through the most recent memos or type in a specific number of memo.
- Allocations are announced and revised through Commissioner’s Memos *throughout* the fiscal year.
- Carryover amounts are also announced and revised through Commissioner’s Memos *throughout* the fiscal year.

ARKANSAS DEPARTMENT OF EDUCATION

ADE Commissioner's Memo
Johnny Key, Commissioner

Fiscal Year 2016-2017

Search by Memo Title, Number, Date (dd/mm/yyyy), Section, Type, or Keyword

Building C3 Inquiry Capacity and Creating Classroom Ready Inquiries PD

Memo Number LS-17-076	Section Learning Services
Memo Date 05/08/2017	Type Informational

Online Licensure Renewal 2017

Memo Number LIC-17-029	Section Educator Effectiveness & Licensure
Memo Date 05/08/2017	Type Informational

Review of Current Health and Physical Education (PE) Standards

Memo Number LS-17-082	Section Learning Services
Memo Date 05/08/2017	Type Informational

Small, Rural School Achievement and Rural, Low Income Schools

Memo Number COM-17-050	Section Public School Accountability
Memo Date	Type



Prepping for the October 1, 2017 Amendment Deadline

July/ August:

- 2 Commissioner's Memos (16-17 Carryover and 17-18 Allocation)
- Add 16-17 Carryover and 17-18 preliminary Allocation for the October 1 budget total
- Refer to the prior year AFR (Annual Financial Report)-*expenditure* report as a guide for this year's budget. See "How to pull a COGNOS report" at [the following link: http://www.arkansased.gov/divisions/learning-services/special-education/funding-finance/finance-training-material](http://www.arkansased.gov/divisions/learning-services/special-education/funding-finance/finance-training-material)



Prepping for the October 1, 2017 Amendment Deadline

- The October 1 budget total will differ from the June 1 Application total.
- The October 1 budget is entered by the district bookkeeper in eFinance. LEA and bookkeeper should agree on the total amount and budget contents. Please compare classroom function codes to classroom ratios.
- The October 1 budget is NOT entered in Indistar. It is entered in eFinance by bookkeeper.
- The October 1 budget should be based on expected expenditures. The LEA and bookkeeping department should keep expenditures as closely aligned to this budget as possible for purposes of MOE.
- When changes to the budget are needed, a budget amendment (COGNOS Budget Report) should be sent to SPED Finance.



Prepping for the October 1, 2017 Amendment Deadline

- The October 1, 2017 budget deadline is considered an amendment to the June 1 Application budget.
- SPED Finance pulls the cycle 1 2017/18 COGNOS Budget Reports and the cycle 9, 2016/17 AFR (expenditure) Reports for **State/ Local, Title VI-B** (both section 611 **School Age** and section 619 **Federal Preschool**), **State Preschool** and **Medicaid**.
- After October 1, submissions are pulled from the system, SPED Finance will check budgets for:
 - Correct total funds available amount
 - Appropriate function and object codes
 - If monies are budgeted in a reasonable manner
 - MOE for year 2016-17 and current year 2017-18.
 - Request/Report forms



School Age AFR MOE Data Form

- Located in MYSPEd, the 2016-17 School Age AFR MOE Data form is due October 1.
- Also Located in MYSPEd, the 2017-18 School Age MOE Data form is **open October 2 and due before October 15.**



Federal and State Preschool

- If the district contracts preschool services with a local Education Cooperative, the Cooperative will budget the federal and state preschool funds.
- If the district provides their own preschool services, the district must submit a budget for federal and state preschool by the October 1 deadline.
- If a Charter School receives 5 year old preschool funds for 5 year olds in Kindergarten, the Charter must submit a budget for federal and state preschool by the October 1 deadline.



October 1 Deadline: Coding

It is important to use the correct function and object codes for Special Education budget/ expenditures. Please use the following references:

- A reference list of commonly used codes is found on the Training Material webpage. <http://www.arkansased.gov/divisions/learning-services/special-education/funding-finance/finance-training-material>
- The *Arkansas Financial Accounting Handbook* is the official handbook for coding, available on APSCN.org. <http://www.apscn.org/fms/fmsmain.htm>



Due before October 1

- ✓ Two Commissioner's Memo's for VI-B and preschool to establish totals
- ✓ All budgets entered in eFinance: State/ Local, Title VIB, Medicaid, Federal and State Preschool. Co-ops will also need Local ESC and preschool Medicaid.
- ✓ Two forms in MYSPED. 2016-17 MOE Data form before Oct. 1. On October 2nd, complete the 2017-18 MOE AFR Data form.



Are you a new LEA?

- Does the district intend to apply for **ESY reimbursement**? Read the ESY guide on the web.
- If the district has SPED students in a **Residential Facility**, read the training material on the web. Be sure SPED funds are only paying for students with disabilities.
- Will the district be filing for **Catastrophic**? Training and materials will be announced this Fall. The Registry opens December 1 and closes on February 6. May 1 is the deadline for submission of claims.



Discussion-Questions





September



State/Local-Title VI-B Budgets

- Reports needed for the Oct. 1 deadline
- Excess Cost
- Maintenance of Effort (State/ Local accounts)
- Private School Proportionate Share (Title VI-B account)
- CEIS (Title VI-B account)
- Amendments
- SPED Finance Monitoring



Reports: Prepping for the October 1 Amendment Deadline

2016-17 COGNOS AFR (expenditure) 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

2017-18 COGNOS Budget Report NEW(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



Excess Cost

- Excess Cost is calculated annually during the second semester (after the December 1 Child Count) for the prior fiscal year.
- SPED Finance will post Excess Cost forms and instructions for the 2015-16 fiscal year in the Fall of 2017.
- SPED Finance will post Excess Cost information for 2016-17 in the Spring, 2018 after the December 1, 2017 Child Count is confirmed.



Maintenance of Effort

Maintenance of Effort is based on **State and Local** expenditures



Maintenance of Effort

Compliance Standard

- Maintenance of Effort is met with expenditures (for SPED) in State/Local accounts (designated with a program code 200) at the end of the year.
- Districts must spend at least what was spent the prior year (for SPED) in State/Local accounts or have federally allowable exceptions that reduce the MOE.

Eligibility Standard

- At the beginning of each year, MOE for the current year is based on the State/Local budget.
- The October 1 State/Local COGNOS budget must budget at least the amount that was spent last year (unless allowable exceptions).



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.



October Review of MOE

- The October 1 pull of **cycle 9 AFR** reports from 2017 are used to confirm that districts met their 2016-17 Maintenance of Effort. The **cycle 1 budget** report pull is used to check the current 2017-18 budget for MOE requirements.
- Please refer to the IDEA Part B Fiscal Accountability Procedures Manual posted on the web.
[http:// www.arkansased.gov/ divisions/ learni ng-services/ special-education/ funding- finance/ procedures-manual](http://www.arkansased.gov/divisions/learning-services/special-education/funding-finance/procedures-manual)

FUNDING & FINANCE

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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 funds 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 prorated. **Non-Special Education items should not be coded with program code 200.**

Special Education: State/Local Budget Report (NEW!)

Fiscal Year: 17
Year-to-Date

2017 State/Local Budget \$753,441.92
 2016 State/Local Expenditures - \$752,822.64

←

Compares the budget to last year's expenditures

***Maintenance of Effort Status: \$619.28**

FUNCTION	01. Employee Salaries Certified(61110)	02. Employee Salaries Classified(61120)	03. Employee Benefit(62000)	04. Professional Technical(63000)	06. Other Services(65000)	Totals
1220 RESOURCE RM	461,780.53	12,216.94	114,728.00	0.00	0.00	\$588,725.47
2141 SCH PSY SPEC	34,453.60	0.00	7,459.20	0.00	0.00	\$41,912.80
2292 SP ED SUPERVISOR	34,453.60	26,067.60	15,182.45	0.00	0.00	\$75,703.65
2990 MEDICAID MATCH	0.00	0.00	0.00	0.00	47,100.00	\$47,100.00
Total	\$530,687.73	\$38,284.54	\$137,369.65	\$0.00	\$47,100.00	\$753,441.92

This screen shot is from last year and cannot be updated until budgets are created by districts for 2017-18.



State/Local COGNOS Report

- Funds/Accounts 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.
- **Reminder:** Only program code 255 for Residential Disabled can be included in MOE. Program codes for SPED should only be used for expenditures to support students with disabilities.

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 requested, Grants & Data should be contacted. Criteria for report last updated 08-21-2013.**

Apr 5, 2016 1 10:19:46 AM



How to pull a COGNOS report

[http:// www.arkansased.gov/divisions/learning-services/ special-education/funding-finance/ finance-training-material](http://www.arkansased.gov/divisions/learning-services/special-education/funding-finance/finance-training-material)



State/Local Medicaid State Match

- Medicaid expenditures to support students with disabilities (SWD) are the only expenditures that can count toward Maintenance of Effort (MOE).
- Example: A district nurse who serves all children is paid from Medicaid funds. This amount cannot be counted toward MOE.
- Salary + Benefits x 29.9% (MSM rate) to figure the amount that is for non-disabled. This amount would be budgeted without using the 200 program code in MSM 2990 function code.



School Age AFR MOE Data Form

- Located in MYSPEd, the 2016-17 School Age AFR MOE Data form is due Oct. 1.
- All 4 tests for MOE must be completed, allowable exceptions entered (if applicable) and function codes explained (if applicable).
- Also Located in MYSPEd, the 2017-18 School Age MOE Data form is due in October .
- Complete contact info at the top and explain function codes in # C (if applicable).
- Enter allowable exceptions in A1, A3 or A4 (if applicable).
- A2 (Dec 1 Child Count) will automatically pull/ calculate in February/ March.



MYSPEd: School Age AFR MOE Data

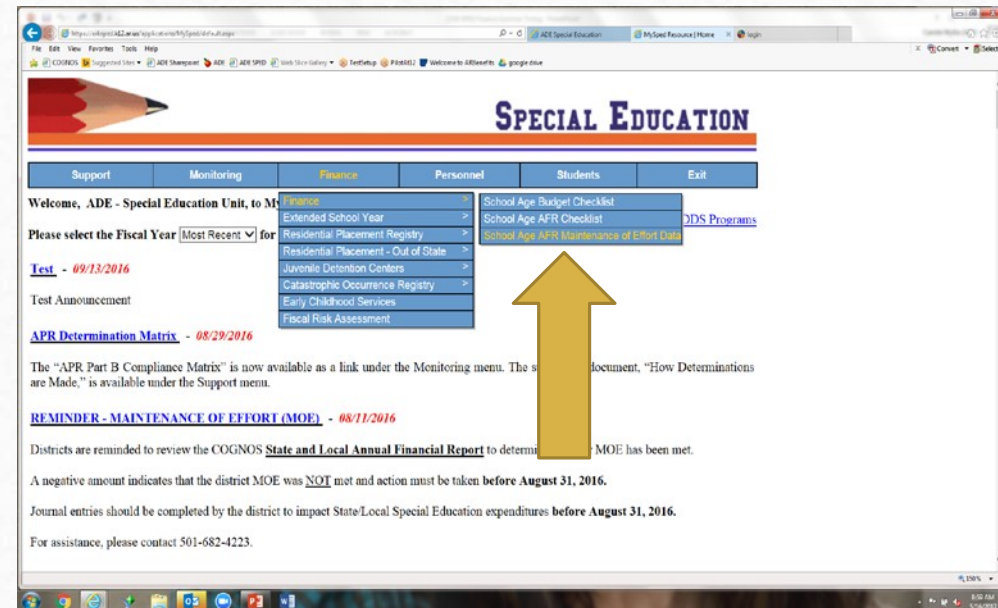
The screenshot shows the MYSPEd Special Education interface. At the top, there is a navigation bar with tabs for Support, Monitoring, Finance, Personnel, Students, and Exit. The 'Finance' tab is selected, and a dropdown menu is open, showing various options. The 'School Age AFR Maintenance of Effort Data' link is highlighted in blue. A yellow arrow points to this link. Below the navigation bar, there is a welcome message for ADE - Special Education Unit, followed by a 'Please select the Fiscal Year' dropdown menu set to 'Most Recent'. Below this, there are several links and announcements, including 'Test - 09/13/2016', 'APR Determination Matrix - 08/29/2016', and 'REMINDER - MAINTENANCE OF EFFORT (MOE) - 08/11/2016'. The bottom of the screenshot shows the Windows taskbar with various application icons and the system clock displaying 8:59 AM on 5/16/2017.



2016-17 AFR Maintenance of Effort Data

- Click on **Finance** in MYSPEd, then **Finance/ School Age Maintenance of Effort Data**.


*Note: Please open MYSPEd Resource in Internet Explorer with Compatibility settings on before entering the School Age AFR database.





2016-17 AFR Data for MOE

- On October 2, the **2016-17 AFR MOE data** form will be locked.
- The **2017-18 (current year) AFR data** form will be available on October 2nd to enter allowable exceptions and explain codes. Only information dealing with exceptions will be visible at this time.



SPECIAL EDUCATION

Support	Monitoring	Finance	Personnel	Students	Exit
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SCREEN: School Age AFR Data
LEA: 9999 ADE - Special Education Unit
MESSAGE:
FY 2015/16
[2015/16 Final AFR Maintenance of Effort Data](#)
[AFR MOE 4 Test Compliance Chart](#)

FY 2016/17
[2016/17 Final AFR Maintenance of Effort Data](#)

FY 2017/18
Coming Soon..

SAAFR MOE Data Report - 2015/16

*Note: Please open MySpEd Resource in Internet Explorer with compatibility settings on before entering the School Age AFR Data.



2016-17 MOE Data

- Choose 2016-17 form and complete all 4 MOE Tests and list exceptions, if exceptions apply.
- Explain any codes needed in # C comment box.
- Choose 2017-18 only if exceptions apply for the current year or if a function code is to be explained in # C comment box.

MYSPEd will not unlock the 2017-18 AFR MOE Data form until October 2, 2017.



2016-17 MOE Data

- The AFR Data form /database houses the district contact information and the 4 Tests for MOE.
- It is important to check for accuracy when entering any and all information.

Save Exit

Superintendent a@gmail.com Phone # ((111)111-1111) Email a@gmail.com
Business Manager b@gmail.com Phone # ((111)111-1111) Email b@gmail.com
SP ED Supervisor c@gmail.com Phone # ((111)111-1111) Email c@gmail.com
Cell Phone # 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 FY 2016-17 MOE Expenditure requirement. Final expenditures for FY2016-17 should be compared to final expenditures for FY2015-16. 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 FY2017-18 MOE Expenditure requirement using the same test used to meet your FY2016-17 MOE Expenditure requirement.

All 4 Tests Must be Completed

TEST #1
State & Local AFR for FY 2016-17 :
Note: Enter the expenditure total from the 2015-16 Year to Date COGNOS State/Local AFR Report NEW, on Line1, Test1. Enter the expenditure total from the 2016-17 Year to Date COGNOS State/Local AFR Report NEW, on Line2, Test1.

1) FY 2015-16 Final Expenditures State & Local (AFR)	\$ 0.00
2) FY 2016-17 Final Expenditures State & Local (AFR)	\$ 0.00
3) FY 2016-17 State/Local AFR MOE Status	\$ 0.00

(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 (%): 0 - (99.9999) DO NOT ROUND

Local AFR for FY2016-17:
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 2015-16 Final Expenditures (Local Only)	\$ 0.00
2) FY 2016-17 Final Expenditures (Local Only)	\$ 0.00
3) FY 2016-17 Local AFR MOE Status	\$ 0.00

(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 2015-16 Final Expenditures State&Local-AFR	\$ 0.00
2) December 1, 2015 Child Count	0
3) FY 2015-16 State&Local AFR per Capita	\$ 0.00
4) FY 2015-16 Final Expenditures State&Local AFR	\$ 0.00
5) December 1, 2016 Child Count	0
6) FY 2015-16 Local AFR per Capita	\$ 0.00

(In order to pass Test #3, the Per Capita amount shown in line 6 must be equal to or higher than the Per Capita amount shown in line 3)

TEST #4
Local per Capita
Note: Test 4 prepopulates all fields



2016-17 MOE Data: Test 1

- **Test #1, line 1** asks for the final expenditure amount for 2015-16, since this is the amount that must be met for Maintenance of Effort for 2016-17.
- **Test #1, line 2** asks for the final expenditure amount for 2016-17.
- Line 3 will calculate.
- In order to pass Test # 1, the amount in line 2 must be equal or more than line 1 (unless allowable exceptions have been entered in A1-A4).

All 4 Tests Must be Completed

TEST #1

State & Local AFR for FY 2016-17 :

Note: Enter the expenditure total from the 2015-16 Year to Date COGNOS State/Local AFR Report NEW, on Line1, Test1. Enter the expenditure total from the 2016-17 Year to Date COGNOS State/Local AFR Report NEW, on Line2, Test1.

1) FY 2015-16 Final Expenditures State & Local (AFR)	\$ 0.00
	*
2) FY 2016-17 Final Expenditures State & Local (AFR)	\$ 0.00
	*
3) FY 2016-17 State/Local AFR MOE Status	\$ 0.00

(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)



2016-17 MOE Data: Test 2

- **Test # 2** requires the pulling of reports and some calculation before entering a **Local Percentage**.
- When the Local Percentage is entered, the rest of Test # 2 will prepopulate using the information entered in Test 1 and the Local Percentage.

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 (%): * (99.9999) DO NOT ROUND

Local AFR for FY2016-17:

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 2015-16 Final Expenditures (Local Only)	\$ 0.00
2) FY 2016-17 Final Expenditures (Local Only)	\$ 0.00
3) FY 2016-17 Local AFR MOE Status	\$ 0.00

(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)



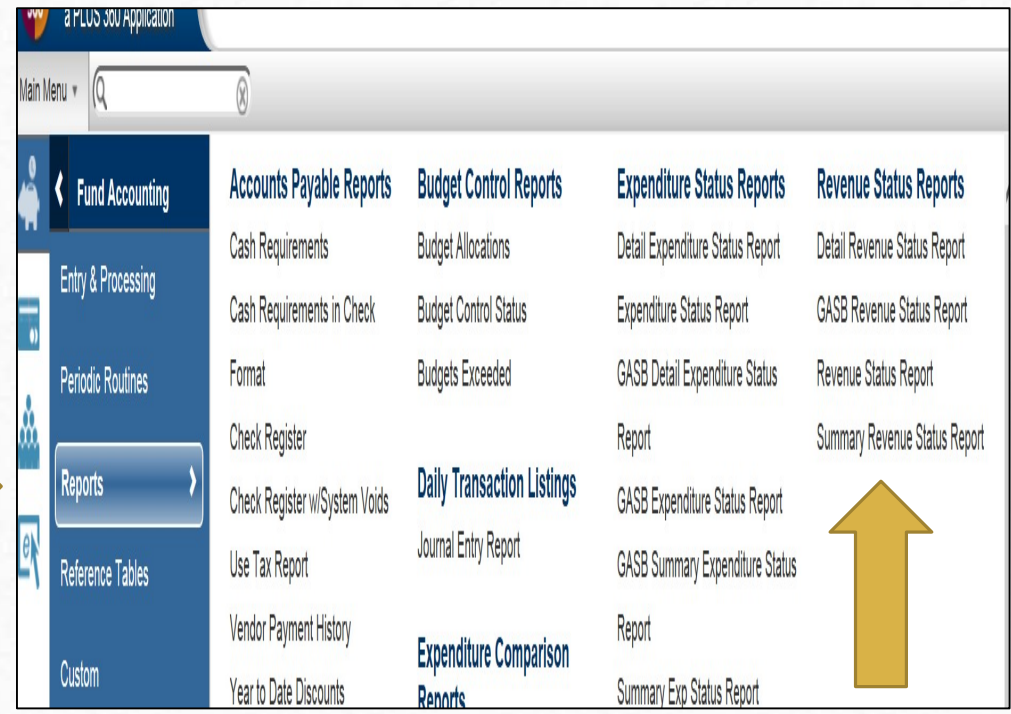
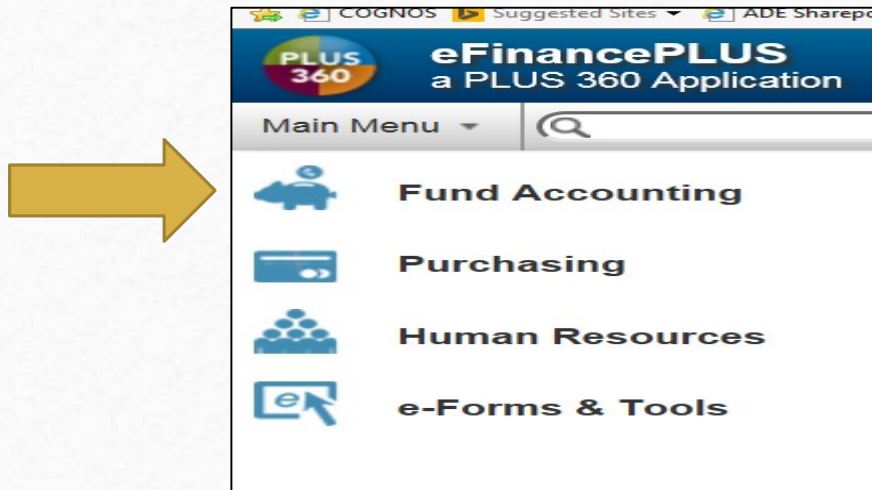
Reports to Calculate Local Percentage for Test # 2

- Pull the following eFinance revenue reports to figure a percentage for “**Local funds only**” from the total amount of State and Local funds (minus Activity funds).
- The same report will be pulled twice; once for Local revenue and once for State revenue.
- Follow the screen shots exactly.
- Business Managers will need the screen shots.



Pulling the Local Revenue Report

Pull a *Summary Revenue Status Report* (Board Format) for local revenue account numbers.





Screen shot for Local Revenue Report

Report Format

Format Type *

Report Criteria

Fund

FUNCTION

LOCATION

PROGRAM

SUBJECT

BUDGET UNIT

Account

Additional Criteria

Year *

Period *

[23458]* Fund: brackets

10000:19999



Local Revenue Report



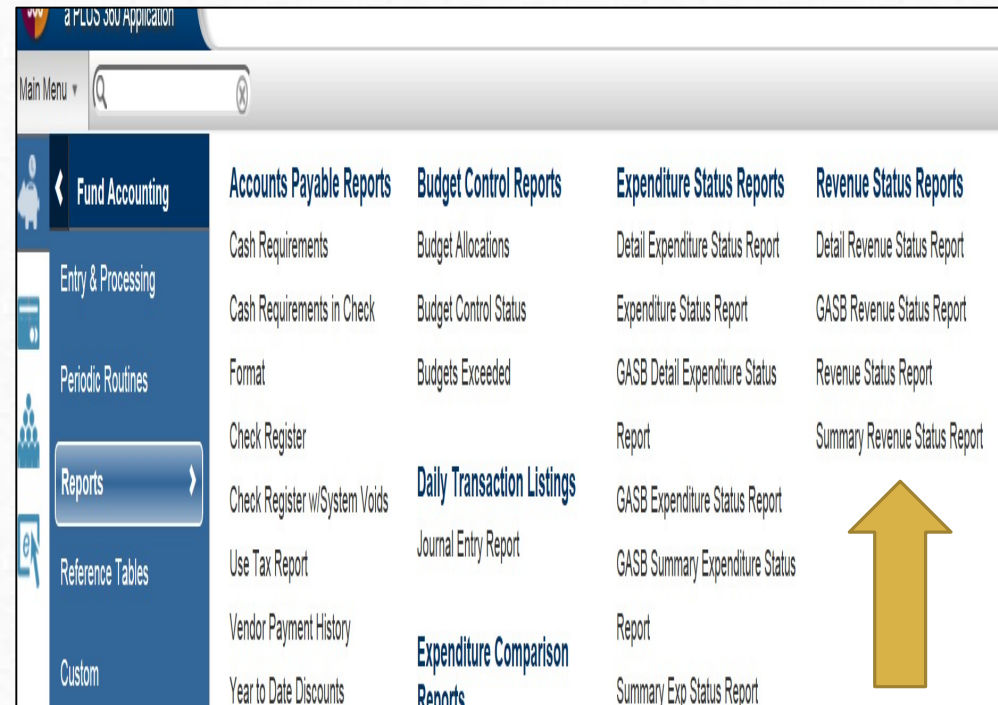
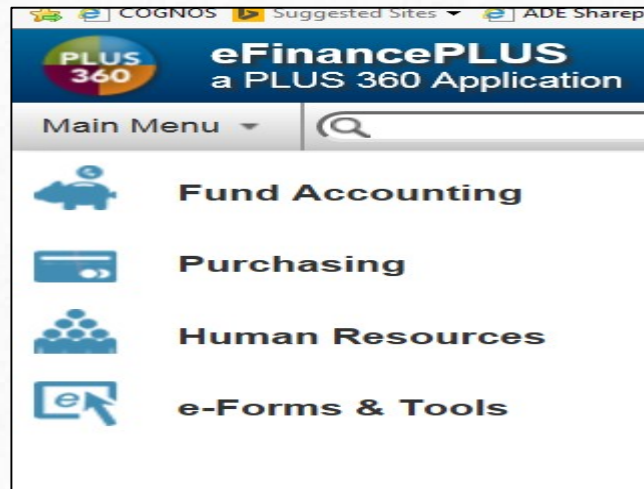
SELECTION CRITERIA: orgn.fund like '[23458]%' and revldgr.account between '10000' and '19999'
 ACCOUNTING PERIOD: 13/17

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	AVAILABLE BALANCE	YTD/ BUD
11110	PROPERTY TAXES-LOCAL	3,550,000.00	.00	.00	3,555,927.90	-5,927.90	100.17
11115	PROP TAX RELIEF SALES TAX	350,000.00	.00	.00	380,931.05	-30,931.05	108.84
11120	PROPERTY TAX-40% BY 6/30	1,900,000.00	.00	.00	1,034,755.21	865,244.79	54.46
11125	PROP TAX SALES TAX - 40%	600,000.00	.00	.00	694,543.82	-94,543.82	115.76
11140	PROPERTY TAX-DELINQUEST	265,000.00	.00	.00	234,223.93	30,776.07	88.39
11150	EXCESS COMMISSION	15,000.00	.00	.00	54,484.18	-39,484.18	363.23
11160	LAND REDEMP	300,000.00	.00	.00	293,815.72	6,184.28	97.94
12800	REVENUE IN LIEU OF TAXES	11,000.00	.00	.00	.00	11,000.00	.00
13100	FROM INDIVIDUALS	10,000.00	.00	.00	36,900.00	-26,900.00	369.00
15100	INTEREST ON INVESTMENTS	1,200.00	.00	.00	7,998.08	-6,798.08	666.51
16100	DAILY SALES	.00	.00	.00	.00	.00	.00
16110	SCHOOL LUNCH PROGRAM	.00	.00	.00	393,214.15	-393,214.15	.00
16400	PERFORMANCE BASED REIMB	.00	.00	.00	.00	.00	.00
16900	FOOD SVS INTEREST	.00	.00	.00	.00	.00	.00
19120	OTHER RENT-LAND OWNED LEA	16,000.00	.00	.00	14,120.00	1,880.00	88.25
19200	PRIVATE CONTRIB - UNREST.	.00	.00	.00	4,000.00	-4,000.00	.00
19800	REFUNDS OF PRIOR YR EXPEN	.00	.00	.00	1,137.92	-1,137.92	.00
19900	MISC REV FR LOCAL SOURCES	142,711.06	.00	.00	113,740.39	28,970.67	79.70
TOTAL REPORT		7,160,911.06	.00	.00	6,819,792.35	341,118.71	95.24



Pulling the **STATE** Revenue Report

Pull a *Summary Revenue Status Report* (Board Format) for local revenue account numbers.





Pulling the State Revenue Report

Pull the *Summary Revenue Status Report* (Board Format) for State revenue account numbers.

Report Format	
Format Type *	B - Board Format

Report Criteria	
Fund	
FUNCTION	
LOCATION	
PROGRAM	
SUBJECT	
BUDGET UNIT	
Account	20000:32999

Advanced

Additional Criteria	
Year *	2017
Period *	13

20000:32999



Screen Shot for State Revenue Report



TIME: 13:01:36

SUMMARY REVENUE STATUS REPORT (BOARD FORMAT)

SELECTION CRITERIA: rev\edgr.account between '20000' and '32999'
 ACCOUNTING PERIOD: 13/17

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	AVAILABLE BALANCE	YTD/ BUD
21200	SEVERANCE TAX	.00	.00	.00	.00	.00	.00
31101	MFFPA-TRUST FUND AID	16,857,814.00	.00	.00	13,792,806.00	3,065,008.00	81.82
31103	98% TAX COLL GUARANTEE	.00	.00	.00	.00	.00	.00
31460	DECLINING ENROLLMENT	37,184.00	.00	.00	37,184.00	.00	100.00
31900	OTHER	10,000.00	.00	.00	14,600.81	-4,600.81	146.01
32227	COLLEGE PREP ENRICH PGM	28,830.00	.00	.00	19,877.24	8,952.76	68.95
32229	NBPTS	.00	.00	.00	4,040.00	-4,040.00	.00
32250	PATHWISE MENTOR/NOVICE	7,800.00	.00	.00	7,800.00	.00	100.00
32256	PROFESSIONAL DEVELOPMENT	83,270.00	.00	.00	83,270.00	.00	100.00
32260	FISH & WILDLIFE	.00	.00	.00	2,111.25	-2,111.25	.00
32310	CHILD W/ DISAB-SPED SUPV	12,000.00	.00	.00	13,604.47	-1,604.47	113.37
32314	SP ED EXTEND SCH YEAR	3,041.00	.00	.00	.00	3,041.00	.00
32340	HAND-RESIDENT TREATMENT	2,500.00	.00	.00	.00	2,500.00	.00
32360	GT - AEGIS	29,152.00	.00	.00	29,152.00	.00	100.00
32361	GT - ADV PLACEMENT	5,000.00	.00	.00	4,150.00	850.00	83.00
32370	ALTERNATIVE LEARNING ENVI	159,523.00	.00	.00	127,618.00	31,905.00	80.00
32371	LEP STUDENTS	1,655.00	.00	.00	2,979.00	-1,324.00	180.00
32381	NATL SCH LUNCH FUNDING	927,864.00	.00	.00	759,161.00	168,703.00	81.82
32415	SECONDARY VOC AREA CENTER	103,187.50	.00	.00	103,187.52	-.02	100.00
32480	VOC NEW PGM START-UP	15,726.11	.00	.00	15,726.11	.00	100.00
32520	MATCHING (STATE)	.00	.00	.00	10,120.50	-10,120.50	.00
32915	DEBT SVC FUNDING SUPLMT	461,775.00	.00	.00	461,775.00	.00	100.00
32941	GOV COMPUTER SCIENCE GRAN	.00	.00	.00	.00	.00	.00
TOTAL REPORT		18,746,321.61	.00	.00	15,489,162.90	3,257,158.71	82.63



YTD Revenue Total

Locate the YTD Revenue column in both reports. Add the two totals together to get a total revenue amount.

Local Revenue	6,819,792.35
State Revenue	15,489,162.90
Total	22,308,955.25



Finding the Local Percentage

- Divide the Local revenue YTD total by the total revenue amount from both revenue reports.
- Set the calculator decimal for 4 places.
- This should give you a percentage with 4 places past the decimal point.
- **DO NOT ROUND**

$$6,819,792.3500 / 22,308,955.2500 = 30.5698\%$$

Use the Percentage key



MOE Test # 2 Local Percentage

- Enter the Local Percentage (**example**) into MOE Test # 2 of the 2016-17 AFR Data form in MYSPEd.
- Users must enter all 4 numerals past the decimal point for the form to calculate correctly. **Do Not Round.**
- When the Local Percentage is entered, the remainder of the MOE Tests will prepopulate and calculate.

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 (%):

00.0000

* (99.9999) DO NOT ROUND



2016-17 MOE Data

- **Tests # 3 and # 4** prepopulate using information entered in Test 1 and Test 2.
- The question below Test # 4 asks that the district choose only one Test for meeting MOE.

TEST #3

State & Local per Capita

Note: Test 3 prepopulates all fields

1) FY 2015-16 Final Expenditures State&Local-AFR	\$ 0.00
2) December 1, 2015 Child Count	0
3) FY 2015-16 State&Local AFR per Capita	\$ 0.00
4) FY 2015-16 Final Expenditures State&Local AFR	\$ 0.00
5) December 1, 2016 Child Count	0
6) FY 2015-16 Local AFR per Capita	\$ 0.00

(In order to pass Test #3, the Per Capita amount shown in line 6 must be equal to or higher than the Per Capita amount shown in line 3)

TEST #4

Local per Capita

Note: Test 4 prepopulates all fields

1) FY 2015-16 Final Expenditures (Local Only)	\$ 0.00
2) December 1, 2015 Child Count	0
3) FY 2015-16 Local AFR per Capita	\$ 0.00
4) FY 2016-17 Final Expenditures (Local Only)	\$ 0.00
5) December 1, 2016 Child Count	0
6) FY 2016-17 Local AFR per Capita	\$ 0.00

(In order to pass Test #4, the Per Capita amount shown in line 6 must be equal to or higher than the Per Capita amount shown in line 3)

Please indicate which of the 4 Tests the District is using to meet MOE for 2016-17: (ONLY CHOOSE ONE TEST)

- State & Local
- Local
- State & Local Per Capita
- Local Per Capita



2016-17 MOE Data: A1

- A1 Departure of Personnel: Voluntary departure by retirement or otherwise or departure for just cause.
- If the person departing in 2015-16 was replaced by a newly hired person at a lower salary in 2016-17, record the new hire's contracted salary and benefits on the line below the person departing and indicate a negative with a minus sign before the salary amount.
- The system will then calculate the difference in the two salaries for the exception amount.

A1. Departure of Personnel:

Note: If an exemption is listed, the comment box must contain an explanation and 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*
						--Select--	--Select--
						--Select--	--Select--
						Select	Select

Total Amount \$

*NOTE: If the person departing in FY2015-16 was replaced by a newly hired person at a lower salary in FY2016-17, 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 Procedure Manual, pgs 46-47.

A1 Comments: Explanations for departure of personnel

test



Documentation for A-1: *Departure Of Staff*

- For each staff member listed in A1 Departure of Staff, a Detailed Distribution Report from eFinance is required as documentation of the salary amount listed in the exception.
- Email the last page of the Detailed Distribution Report showing the total salary amount paid to the employee listed as leaving the district. Also the last page of the Detailed Distribution Report showing the salary amount paid (or to be paid) to the newly hired staff member. SEU email addresses are on the last slide.



2016-17 MOE Data: A3-A4

- Exceptions A3 and A4 are one time expenditures from 2015-16 that did not occur in 2016-17.
- A3 expenditures are tied to a student that left in 2015-16.
- A4 expenditures are costly items such as a bus, equipment or construction made in the 2015-16 year that did not occur again in 2016-17.

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 \$

A4. Termination of costly expenditures, such as equipment/construction.

Note: Describe the one time purchase of equipment or construction/renovation.

Description*	Account Code*	Amount \$



2016-17 MOE Data

- The data form continues to ask for an explanation of expenditures in selected codes used in State/ Local AFR and VI-B AFR reports.
- As a reminder, the form asks if Excess Cost has been completed (question E).
- Always click **SAVE** before exiting the database.
- Click **SAVE** when information is completed. Error messages only appear on a **SAVE**. Only one Error message at a time will appear on each **SAVE**.
- Clicking **YES** on the last question will lock the form. To unlock a form, please call SPED Finance.
- **All districts must click YES on the last question before October 1.**

Total Amount of Exemptions/Reductions (A + B) : \$0.00

C. Expenditure charged to State/Local Special Education funds and IDEA Title VI 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 2016-17 Final AFR Maintenance 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 database will be closed and further changes cannot be made.

No
 Yes

AFR Checklist was completed on (date) by



Discussion-Questions





Budgeting Title VI-B

- Private School Proportionate Share (VI-B)
- CEIS (VI-B)
- Request and Report forms for purchases (State/ Local, VI-B and Medicaid)
- Amendments (State/ Local, VI-B and Medicaid)
- Medicaid
- SPED Finance Monitoring (both State/ Local and VI-B)



Budgeting Title VI-B

- Two Commissioner’s Memos (16-17 Carryover and 17-18 Preliminary Allocation)
- Add 16-17 Carryover and 17-18 Preliminary Allocation for the October 1 budget total.
- Refer to the prior year *AFR-expenditure* report as a guide for this year’s budget. See “How to pull a COGNOS report” at the following link:
<http://www.arkansased.gov/divisions/learning-services/special-education/funding-finance/finance-training-material>



Budgeting Title VI-B

- The October 1 budget total will differ from the June 1 Application total.
- The October 1 budget is entered by the district bookkeeper in eFinance. LEA and bookkeeper should agree on the total amount and budget content. Please compare classroom function codes to classroom ratios.
- The October 1 budget is NOT entered in Indistar. It is entered in eFinance by book-keeper.
- The October 1 budget should be based on expected expenditures. The LEA and bookkeeping department should live as closely to this budget as possible for purposes of MOE.
- When changes to the budget are needed, a budget amendment (COGNOS Budget Report) should be sent to SPED Finance.



Budgeting Title VI-B

- Look at the previous year's COGNOS AFR expenditure report for a guide.
- Budget to the penny, the amounts from the Carryover Memo and the Allocation Award Memo.
- Bookkeeper and LEA should work together on the budget.
- Include the Private School Proportionate Share.
<http://www.arkansased.gov/divisions/learning-services/special-education/funding-finance/school-age>
- Include CEIS, if applicable.
- Consult the Procedures Manual for allowable/non-allowable expenditures. <http://www.arkansased.gov/divisions/learning-services/special-education/funding-finance/procedures-manual>



Federal and State Preschool

- Federal (6710) and State (2260) Preschool allocations for 2017-18 are also announced by Commissioner's Memo.
- 2016-17 Carryover amounts, 2016-17 Additional Reserve amounts and 2017-18 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).



Private School Proportionate Share

- Districts with parentally placed private/home school students must set aside the required amount in the Oct. 1, Title VIB budget.
- Districts report a number of parentally placed private/ home school students on the Private School Survey in MYSPEd each December.



PRIVATE SCHOOL SURVEY

The Private School Survey is required for all districts. The survey is necessary to ensure that all private school or home school students that have been identified as needing special education and/ or related services are included in the calculation of Private School Proportionate Share.

Private school AND/ OR home school students that were

- 1) being served or
 - 2) identified as needing special education and/or related services
- as of December 1, 2016, should be included in this survey.



PRIVATE SCHOOL SURVEY

The Private School Survey will open
Dec. 1, 2017 and must be completed
online by
December 16, 2017.

The completed survey should be printed after submission
and mailed to:

Special Education Private School Survey

Grants & Data Management

Arkansas Department of Education

1401 W. Capitol, Suite 450

Little Rock, AR 72201

The screenshot shows the website for the Arkansas Department of Education, Special Education Unit. The navigation bar includes links for Home, MySpEd Resource, Surveys, AR LEARN, and CIRCUIT. The 'Surveys' menu is expanded, showing options for New Forms, NCSC, Public Insurance, Co-Teaching, and Standards-Based IEPs. The 'New Forms' section contains text about the new Prior Written Notice of Action forms and provides links for examples and training resources. The 'About Us' section is also visible.



Private School Proportionate Share Current Year

- The Private School Proportionate Share should be calculated for **2017-18** using the **December 1, 2016 Child Count** and the number of Private and Home School students reported on the **2016 Private School Survey (Question # 4 plus question # 5)**.
- A worksheet for calculating current year PPS is available in Part I of the June School Age Application, page 8, in Indistar/A CSIP. A Preliminary PPS chart for 2017-18 is posted on the web page.
<http://www.arkansased.gov/divisions/learning-services/special-education/funding-finance/school-age>
- 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 PPS: **1218, 1228, 2158, 2168**.
- **Program codes** for PPS are **266** for Carryover and **268** for Current year.



Private School Proportionate Share Carryover (previous 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 **2016-17 Additional Reserve (Funding Source 1)** should be included for PSPS and be budgeted in **carryover program code 266**.
- **The PSPS adjustment from the 16-17 Preliminary allocation and the 16-17 Final allocation will also be budgeted in program code 266 for carryover**
- A PSPS Carryover Worksheet will be posted to help figure the PSPS carryover amount.
<http://www.arkansased.gov/divisions/learning-services/special-education/funding-finance/school-age>
- 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.



Carryover PSPS worksheet

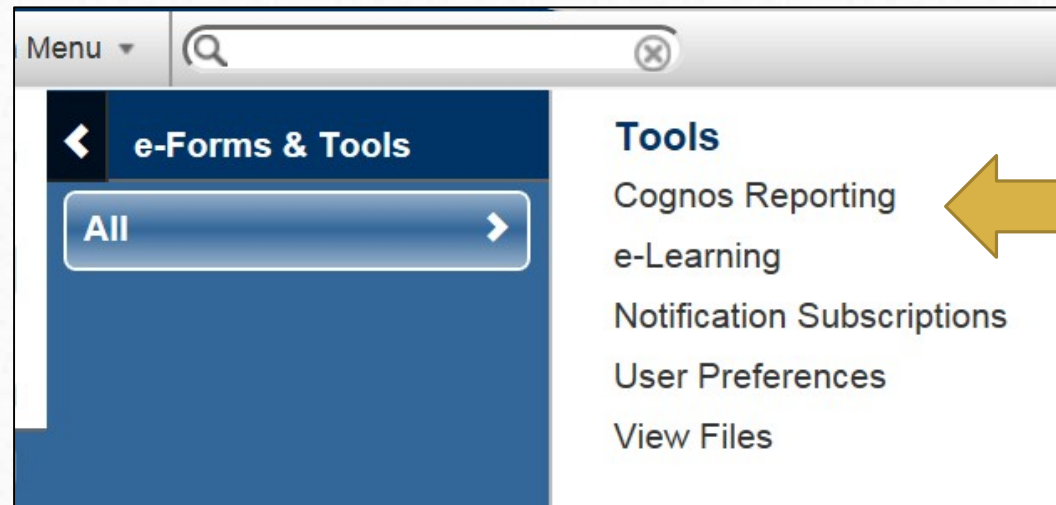
A worksheet for calculating an adjusted cost per child and unspent carryover will be available on the web. <http://www.arkansased.gov/divisions/learning-services/special-education/funding-finance/school-age>

PRIVATE SCHOOL PROPORTIONATE SHARE WORKSHEET FOR PREVIOUS YEAR										
PROGRAM CODE 266 (Previous year)										
<u>Districts must complete the last two columns</u>										
DO NOT PRINT										
Download to a computer and complete the last two columns for your district. Formula will calculate when 16-17 AFR amount is entered.										
LEA	DISTRICT	FIN-17-050 16-17 FINAL ALLOC.	FIN-18-008 16-17 Additional Reserve	2016-17 ADJUSTED TOTAL	12/1/2015 Child Ct	16-17 ADJUSTED COST PER CHILD	15-16 PS COUNT	15-16 ADJUSTED PSPS	16-17 PSPS AFR spent in prog code 268	Total 16-17 carryover prog code 266
101000	DeWitt Sch	€ 289 597 08			165	€ 1 755 13	0			€ -



Private School COGNOS Report

- Before the October 1 submission, check the PSPS program codes and amounts by pulling a COGNOS PSPS budget report.





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.

The screenshot shows a Windows File Explorer window with the following path: Public Folders > EFP > Fund Accounting Manager > ADE Special Education Department-Report Author Sp Ed Dept > Special Education Budget and AFR > SPED - Budget Reports > SPED - TITLE VI - B. The window displays a list of files and folders with columns for Name, Modified, and Actions. A yellow arrow points to the file 'SPED - Private School Proportionate Share Budget'.


Name	Modified	Actions
IDEA - ARRA	August 12, 2009 12:18:19 PM	More...
SPED - CEIS Budget	December 31, 2015 3:18:21 PM	More...
SPED - Private School Proportionate Share Budget	December 31, 2015 3:19:32 PM	More...
SPED - Title VI-B Budget	May 4, 2017 10:20:07 AM	More...




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





Coordinated Early Intervention Services (CEIS)

CEIS are services provided to students in kindergarten through grade 12 (with a particular emphasis on students in kindergarten through grade three) who are not currently identified as needing special education or related services, but who need additional academic and behavioral supports to succeed in a general education environment.



CEIS

REQUIRED

Under 34 CFR §300.646(b)(2), if a State identifies significant disproportionality based on race or ethnicity in an LEA with respect to the identification of children as children with disabilities, the identification of children in specific disability categories, the placement of children with disabilities in particular educational settings, or the taking of disciplinary actions, the LEA must use the maximum amount **(15 percent)** of funds allowable for comprehensive CEIS for children in the LEA, particularly but not exclusively for children in those groups that were “significantly overidentified.”

VOLUNTARY

LEAs not identified as having significant disproportionality may voluntarily set aside up to 15% of Part B funds for CEIS.

CIFR Quick Reference Guide for CEIS is available at:

<https://cifr.wested.org/wp-content/uploads/2015/12/CIFR-CEIS-QRG.pdf>



Coordinated Early Intervention Services

- The CEIS allowable percentage is taken from the VI-B 2017-18 allocation amounts of both section 611 School Age and section 619 Preschool. Allowable CEIS percentages will be posted on the SPED website. <http://www.arkansased.gov/divisions/learning-services/special-education/funding-finance/school-age>
- Remember to use **function code 1297** for CEIS budget and 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.

The screenshot shows a Windows Explorer window with the following path: Public Folders > EFP > Fund Accounting Manager > ADE Special Education Department-Report Author Sp Ed Dept > Special Education Budget and AFR > SPED - Budget Reports > SPED - TITLE VI - B. The 'Entries' field shows 1 to 4. The table below lists the contents of the folder:

Name	Modified	Actions
IDEA - ARRA	August 12, 2009 12:18:19 PM	More...
SPED - CEIS Budget	December 31, 2015 3:18:21 PM	More...
SPED - Private School Proportionate Share Budget	December 31, 2015 3:19:32 PM	More...
SPED - Title VI-B Budget	May 4, 2017 10:20:07 AM	More...



Coordinated Early Intervention Services

- If a district did **not** receive approval for CEIS on the June 1, 2017 Application, the district must submit a CEIS application for approval to SPED Finance.
- The CEIS application form is available in Part III Application forms on Indistar/ ACSIP under the *COMPLETE FORMS* tab.



Equipment, Buses and Construction

- **Prior approval** from SPED Finance is required for purchases of equipment \$1,000.00 or more. Procedures for managing and labeling equipment are addressed on pages 15-17 of the **Fiscal Accountability Procedures Manual**.
- **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 by SPED Finance to the Transportation Unit for an additional approval. Construction projects if \$20,000.00 or over are also sent by SPED Finance to be additionally approved by the Facilities Unit.
- **Report forms** for equipment, bus purchases and construction projects are required October 1 for the 16/ 17 AFR actual purchase amount and can be found on Indistar under the COMPLETE FORMS tab; SPED 2017-18 Application, Part III.



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 match 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 uploaded in Indistar by SPED Finance. Look in the folder labeled **“Uploads from SEA to District (SPED)”**.



Coding for Equipment, Bus, Construction

- For Equipment (\$1000 per item or more), please budget in the appropriate function code and use object code **67000**.
- For Construction, please use budget function code **4710** (Instructional areas) or **4720** (Non-instructional areas) and object code **64000**.
- For purchasing a bus, please use budget function code **2790** and object code **67000**.



2016-17 Report Forms

The **2016-17 Report Forms** are in Part II Application forms in Indistar. These were downloaded to a district computer in April/May. Report forms should be emailed to SPED Finance before the October 1 deadline.

The screenshot shows an Excel spreadsheet with the following content:

- Header:** ARKANSAS DEPARTMENT OF EDUCATION SPECIAL EDUCATION
- Title:** ANNUAL FINANCIAL REPORT----FY2016-17 REPORT OF EQUIPMENT/TECHNOLOGY PURCHASED FOR STUDENTS WITH DISABILITIES
- Form Fields:**
 - LEA#
 - School
 - District:
- Text:** The District's purchase of equipment/technology listed below has utilized the funding source to purchase the it
- Instruction:** (Check one below)
- Form Fields:**
 - VI-B: State/Local, State Preschool
 - Medicaid: Federal Preschool, Other
 - Local ESC(Preschool)
- Footnote:** The amounts listed for each function should be \$1,000 or more per unit and equal the exact amount on the AFR report.
- Footer:** *****COMPLETE ONE FORM PER FUND/SOURCE*****



2017-18 Request Forms

Districts can find the **2017-18 Request forms** by opening the Excel file in Part II of the Preschool or School Age June 1, 2017 Application form. Request forms are located in the last 3 Tabs.



ARKANSAS DEPARTMENT OF EDUCATION
SPECIAL EDUCATION
FY 2016-17
REQUEST FOR SCHOOL CONSTRUCTION,
RENOVATION, MODERNIZATION OR REPAIR OF FACILITIES
FOR STUDENTS WITH DISABILITIES

District LEA Name: ← Drop down box select your district

Submit a request for approval to use funds for CONSTRUCTION; RENOVATION; MODERNIZATION; and/or REPAIRS to the School District's facilities. Please provide a brief description below of the upcoming project, location, reason for the project, and explain how the project will improve your program for students with disabilities.
(ATTACH ADDITIONAL PAGE IF NEEDED)

Description of Project:



Request Approvals

- 2017-18 Request forms are available in Indistar/ ACSIP in the June 1, 2017 Application Part II.
- When a Request form is approved, the signed form will be uploaded in Indistar.
- See the folder named: Uploads from SEA to districts (SPED).

District - Document Upload

Upload a New File...

50 - files uploaded of 100 - files allowed [Document Upload Instructions](#)

Folder (select a folder to view files)

- Financial 15-16 6 file(s)
- Financial Reports 22 file(s)
- Private Schools 2 file(s)
- SPED June 1 Application (Preschool) Parts I & II 0 file(s)
- SPED June 1 Application (School Age) Parts I & II 1 file(s)
- Title I Documents 6 file(s)
- Title II 2 file(s)
- Title III 0 file(s)
- Uploads from SEA to districts 3 file(s)
- Uploads from SEA to districts (SPED) 1 file(s)**



Discussion-Questions





Amendments

- Districts may amend at any time during the fiscal year.
- October 1, 2017 and May 1, 2018 are required deadlines for amendments to adjust budgets based on a Commissioner's Memo.
- In the Spring, an adjusted/ revised 2017-18 allocation will be announced by Commissioner's Memo. All VI-B school age (section 611) Federal (section 619) and State Preschool totals should be adjusted in the eFinance system by May 1, 2018.
- No amendment forms are needed. A COGNOS Budget Report should be emailed to SPED Finance as the official amendment.



Amendments: How to pull a COGNOS report

- When sending an amendment/ COGNOS Budget Report to SPED Finance, please check the total after pulling the report.
- Instructions on how to pull a COGNOS report are on the web under Funding and Finance Training material.
<http://www.arkansased.gov/divisions/learning-services/special-education/funding-finance/finance-training-material>



Medicaid Budgets

- A district that receives Medicaid revenue during the previous or current year must enter a Medicaid expenditure budget in e-Finance before October 1.
- **IMPORTANT !** Medicaid revenue must be spent on Students with Disabilities if Medicaid State Match (**function 2990, object code 65900**) 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 State Match

- All districts who receive Medicaid reimbursement **MUST** pay the 29.9% state match.
- If contracting services for OT, PT or Speech and contractors do the Medicaid billing, the district still pays the Medicaid State Match. Contractors must bill using the school code for the district to ensure it comes through on the Medicaid explanation of benefits.
- Check your contracts for pertinent information.
- Require contractors to sign in when providing services, provide a copy of progress notes, and indicate why they may not have seen a student.



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.



Medicaid Offset in Catastrophic

- When filing for Catastrophic, the Medicaid offset should reflect what the district is expected to receive the entire year.
- The Medicaid offset should be reasonable based on other Medicaid information listed in the claim.



SPED Finance Monitoring Cycle

- A four year monitoring cycle that aligns with the special education program monitoring cycle has been implemented.
- The Fiscal Monitoring Protocol is available on the web
<http://www.arkansased.gov/divisions/learning-services/special-education/funding-finance/fiscal-monitoring>
- The Monitoring Cycle calendar is available at the following link:
<http://www.arkansased.gov/divisions/learning-services/special-education/monitoring-program-effectiveness/monitoring-procedures>

FISCAL MONITORING

Home Page / ADE Divisions / Learning Services / Special Education / Funding & Finance / Fiscal Monitoring

It is each state's responsibility to monitor the activities of sub-recipients as necessary to ensure Federal awards are used for authorized purposes in compliance with laws, regulations, and the provisions of contracts or grant agreements and that performance goals are achieved. The following documents are utilized in the Special Education (SPED) fiscal monitoring process.

- Risk Assessment
- Review of Self-Assessment Responses
- Fiscal Monitoring Protocol
- Fiscal Monitoring Worksheet

View Topics A-Z

Funding & Finance

- Catastrophic Occurrences
- Early Childhood
- Finance Forms
- Fiscal Monitoring
- Finance Training Material
- Procedures Manual
- Residential Placement
- School Age



Monitoring Cycle

Time certification forms are required for all Federal employees:

- Full-time federal employees require certification forms to be completed two times per year.
- Employees who work in more than one federal program or work part time in a federal program and part time in a state, local or other program, require time sheets for split positions. These forms are to be completed each month the employee works.

<http://www.arkansased.gov/divisions/learning-services/special-education/funding-finance/finance-forms>



Monitoring

FINDINGS:

- PURCHASING EQUIPMENT W/ O PRIOR APPROVAL
- TIME CERTIFICATION
- SPECIAL OLYMPICS
- GIFTS, GIFT CARDS
- GRADUATION ITEMS
- DECORATIONS
- ENTIRE COST OF FIELD TRIPS
- REFRESHMENTS

FINDINGS:

- MEALS/SNACKS FOR STAFF
- FLORIST ITEMS
- FOOD/ GROCERY ITEMS THAT DO NOT MEET ALLOWABLE CRITERIA
- CLOTHES
- TOYS
- SUPPLANTING ISSUES WITH CONSTRUCTION PROJECTS



Contracts with Providers

- Monthly progress notes and attendance records should be compared to the invoice before payment is made.
- Turnaround for reports
- Renewed annually
- Termination clause
- Current Licensure
- Liability Insurance
- ESY, if applicable
- Suspended, de-barred
- Date of school year/ fiscal year
- Confidentiality
- HIPPA-FERPA



Discussion-Questions





Catastrophic

- Opens December 1, 2017 for entering student demographics.
- Do not add to the IEP just for catastrophic funding purposes.
- Send the IEP(s) for the current year.
- Contract salaries/benefits should be listed in the comment section along with explanation of how the pro-rata share was calculated.
- Please use professional language.



Catastrophic

- ESY paperwork should be for the previous year.
- Use the Para Verification sheet to check for errors. Some aides had more time on the Verification Report than were available in a working day/week.
- When using an aide for more than one student, the district cannot charge the full salary for every student.
- General Education codes are not accepted.
- Expenses claimed should be from the current year only.
- Comment sections must have details of calculations. Comment sections cannot be blank.



Catastrophic

- The questions at the top of the catastrophic page should be answered correctly.
- Question # 3 (Are services claimed required in the IEP?) cannot be NO.
- Please do not answer YES that the student qualifies, then comment later that the student does not have Medicaid.
- Medicaid should be estimated for the entire year. The district should not be reimbursed twice for the same expense.



Spring and End of Year

- Adjust VI-B Budget to Final Allocation Memo
- Maintenance of Effort
- 10% Variance for amendments
- Accrual and coding



Spring Final VI-B Allocation

- In the Spring, The Final VI-B and Federal/ State Preschool Allocations are announced in Commissioner's Memos. May 1 is usually the deadline for adjusting the VI-B budget total in eFinance.
- State Preschool also has a late June Memo for adjustments to allocations.
- These adjustments are amendments to the budget. A COGNOS Budget Report should be sent to SPED Finance when the changes have been completed.



EOY Maintenance of Effort

- At the beginning of the 2017-18 fiscal year, the Maintenance of Effort is based on the COGNOS State/ Local Budget report. However, in the Spring, districts should approach the MOE by looking at the COGNOS State/ Local AFR (expenditure) report.
<http://www.arkansased.gov/divisions/learning-services/special-education/funding-finance/finance-training-material>
- Maintenance of Effort is met with State/ Local expenditures and/ or allowable exceptions.
- If a district's State/ Local expenditures (for SPED) are not meeting MOE, the district should move SPED expenditures (program code 200) from VI-B, Medicaid or ARMAC into a State or Local account BEFORE CLOSING THE FISCAL YEAR.
- If the district has a **preapproved** allowable exception listed in MYSPEED (*School Age AFR MOE Data form*), the amount of the exception can be used to reduce the Maintenance of Effort.



10% Variance Rule

- Before closing the fiscal year, an amendment may be needed for the 10% [Variance Rule](http://www.arkansased.gov/divisions/learning-services/special-education/funding-finance/finance-training-material). [http:// www.arkansased.gov/divisions/learning-services/ special-education/ funding-finance/ finance-training-material](http://www.arkansased.gov/divisions/learning-services/special-education/funding-finance/finance-training-material)
- Pull a COGNOS Expenditure Comparison Report to check for the 10%.



HOW TO CODE VI-B REVENUE FOR JUNE 2018 EXPENDITURES

On or after July 1, 2018 (during Period 1 of FY 2017), the correct entry is:

- **Debit 6702 – 45613 (Title VI-B Revenue) \$100,000**
- **Credit 6702 – 01410 (Intergovernmental Receivables) \$100,000**

Then when the money is received, it is receipted as normal revenue with a CR to revenue and a DR to cash. This is the preferred method by ADE and Audit.

- **Debit 6702 – 01010 (CASH) \$100,000**
- **Credit 6702 – 45613 (Title VI-B Revenue) \$100,000**



Contact Information

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