

SPED FINANCE ANNUAL TRAINING

2018-19

UPDATED 6-25-18





July-August





July-August

- eFinance coding for EOY
- Approved Application
- New Special Education website-Updated training documents
- Check Commissioner's Memos for 2018-19 allocation awards and carryover amounts
- Preparing for the October 1 deadline
- New LEAs



How To Code VI-B Revenue for June 2018 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 2018), the correct entry would be:
 - Debit 6702 01410 (Intergovernmental Receivables) \$100,000
 - Credit 6702 45613 (Title VI-B Revenue) \$100,0

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



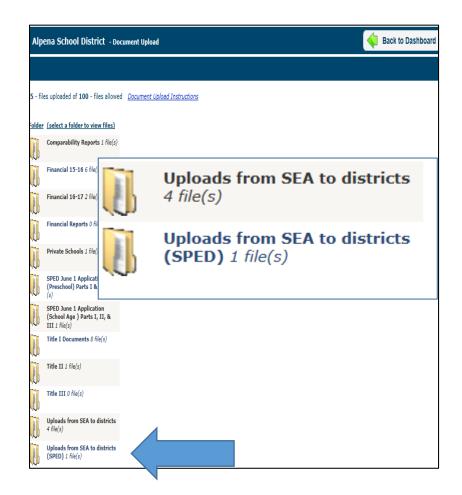
Was My VI-B Application Approved?

- Did you send 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.
- Co-op, Charters and State agencies received corrections by email.
- When all corrections are approved, SPED Finance uploads 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 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.





SPED Finance Forms

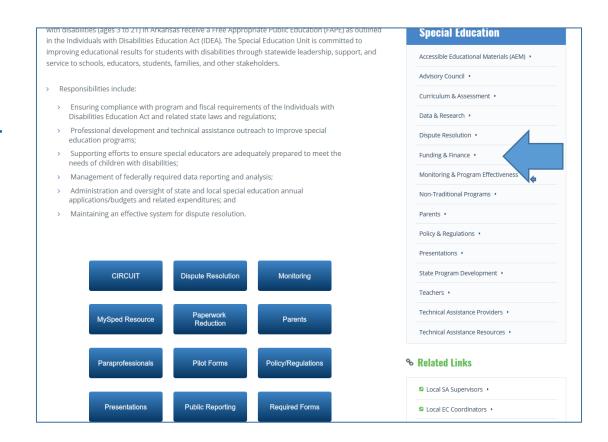
Remember:

- SPED Finance forms are posted in Indistar under the COMPLETE FORMS tab.
 - Forms are removed from Indistar in January, to post the Application forms for the upcoming year.
- If the Part II June Application was downloaded to a computer, those forms are available without going into Indistar.



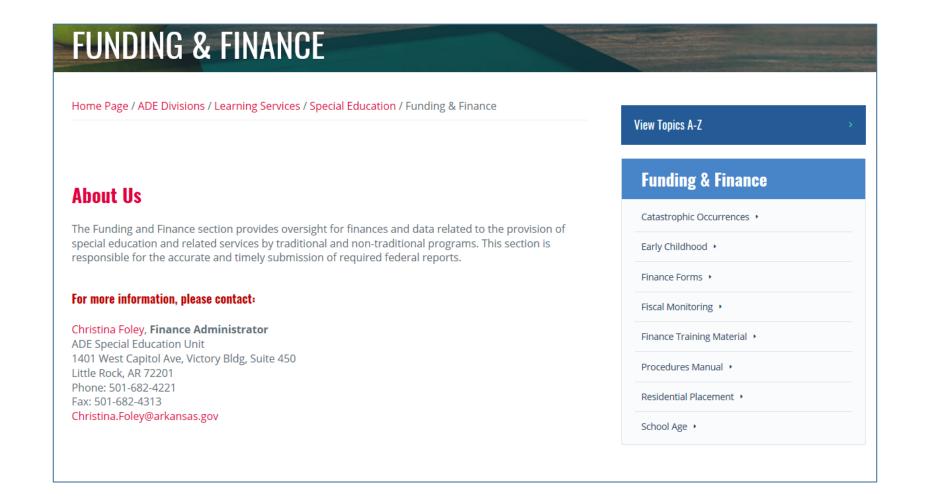
Special Education Website

- The Special Education page is on the ADE website.
- http://www.arkansased.gov/divisions/learning-services/specialeducation
- Funding and Finance is a menu option on the right of the home page.





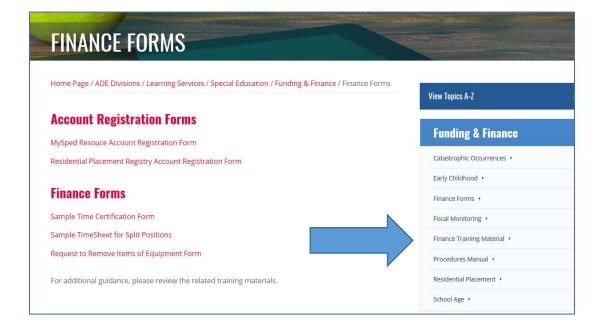
Special Education Website





Updated Training Documents

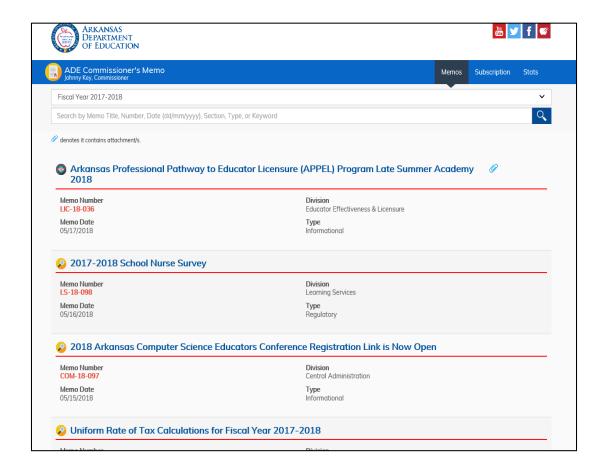
 Updated training documents are posted at the following link: http://www.arkansased.gov/divisions/learning-services/special-education/funding-finance/finance-training-material





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.





Prepping for the October 1, 2018 Amendment Deadline

July/August:

- Commissioner's Memos (2017-18 Carryover and 18-19 Allocation
- Add the 2017-18 Carryover, the 2017-18 Additional Reserve (Funding Source 1) and 2018-19 preliminary allocation (Funding Source 2) for the October 1 budget total.



Prepping for the October 1, 2018 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 <u>NOT</u> 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, 2018 Amendment Deadline

- The October 1, 2018 budget is considered an amendment to the June 1 Application budget.
- SPED Finance pulls the cycle 1 2018-19 COGNOS Budget Reports and the cycle 9, 2017-18 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 2017-18 and current year 2018-19
 - Request/Report forms



School Age AFR MOE Data Form

• Located in MYSPED, the 2017-18 School Age AFR MOE Data form is due October 1.

- Also located in MYSPED, the 2018-19 School Age MOE AFR Data form is open October 2 and due before October 15.
- All districts, <u>state agencies and</u> <u>charters</u> must complete this form online.



Federal and State Preschool

- If the district contracts preschool services with a local Educational 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.



Co-op Preschool Directors and Co-op Bookkeepers

- If the 5% Administrative Cost is figured on preschool accounts the amount of Administrative Cost cannot be included in the calculation.
- Please use COGNOS Budget and AFR reports instead of APSCN reports or Comparison reports.
 - COGNOS pulls by program code and this is not as evident on other reports.
 - Errors can be more easily seen when these reports are pulled and checked before sending to SPED Finance.



Co-op Preschool Directors and Co-op Bookkeepers

¢222 AEE 21	¢2 400 00	422 000 00	¢00 64E 12	PRE-SCHOOL	1290
\$333,455.31	\$2,400.00	\$32,000.00 B	\$98,645.12	PRE-SCHOOL	1290
\$0.00	⊙⊕ <i>ኤ</i>			PARENT TRAINING	2129
\$0.00				HEALTH SERVICES	2130
\$0.00				SCHOOL HEALTH	2139
\$0.00				PSYCHOLOGICAL SERVICES	2140
\$70,000.00				SPEECH THERAPY	2150
\$0.00				AUDIOLOGY	2153
\$48,500.00				PHYS & OCCU THERAPY	2160
\$0.00				EC ST TRANS	2700
\$0.00	\$0.00			OTHER SUPPORT	2900
\$0.00	\$0.00			DIRECT COST	5500
\$18,709.00	\$18,709.00				5501
\$470,664.31	\$21,109.00	\$32,000.00	\$98,645.12	Total	

- Do not use the entire grant amount for calculation of the Admin Cost 5%
- Add expenditures only. Do not include 5501 Admin Cost.
- Figure the 5% on \$451,955.31. The maximum amount allowable is \$22,597.77.
- Adjustments will have to be made within the budget to stay within the allowable maximum amount.
- Be sure to change the Admin Cost amount on the AFR/expenditure side before closing the year.
- Funds will be paid back if amounts were over the 5% calculation.



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 <u>Arkansas Financial Accounting Handbook</u> is the official handbook for coding, available on APSCN.org.

http://www.apscn.org/fms/fmsmain.htm



Due Before October 1

- ✓ Consult Commissioner's Memos for VI-B and federal and state preschool to establish totals.
- ✓ All budgets entered in eFinance: State-Local, Title VI-B, Medicaid, federal and state Preschool.
 - ✓ Co-ops will also need Local ESC and preschool Medicaid.
- ✓ Complete two forms in MYSPED: 2017-18 MOE AFR Data form before Oct. 1.
 - ✓ On October 2, complete the 2018-19 MOE AFR Data form.



Are You a New LEA? Things to Consider

- 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.
- Is the district on the 2018-19 list for fiscal and program monitoring?



September





State-Local and Title VI-B Budgets

- Reports needed for the October 1 deadline
- Excess Cost
- Maintenance of Effort (State-Local accounts)
- Private School Proportionate Share (Title VI-B account)
- Coordinated Early Intervening Services (CEIS) Title VI-B account
- Amendments
- SPED Finance Monitoring



Reports: Prepping for the October 1 Amendment Deadline

2017-18 COGNOS AFR (expenditure) Report (YTD)	2018-19 COGNOS Budget Report NEW(YTD)
☐State-Local	☐State-Local
□VI-B	□VI-B
□PSPS	□PSPS
CEIS (if applicable)	☐CEIS (if applicable)
■ Medicaid	□Medicaid
Federal Preschool (if applicable)	Federal Preschool (if applicable)
☐State Preschool (if applicable) ☐EC Local 2230 (Co-ops only)	☐State Preschool (if applicable)
Preschool Medicaid (Co-ops only)	□EC Local 2230 (Co-ops only)
☐Report of Equipment/bus/construction	Preschool Medicaid (Co-ops only)
Purchased forms	☐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.
 - Forms and guidance documents are posted each spring.
- Excess Cost forms for 2018-19 (2017-18 AFR) will be posted in spring, 2019 after the December 1, 2018 Child Count is confirmed.



Maintenance of Effort

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



Charters, State Agencies Required to Meet MOE

- All districts, charters and state agencies will complete the AFR MOE Data form in MYSPED each year for the requirement of MOE.
- Charters and state agencies will complete the Local Plus State Test for meeting Maintenance of Effort in order for the other three MOE tests to populate.





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 reflect 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.

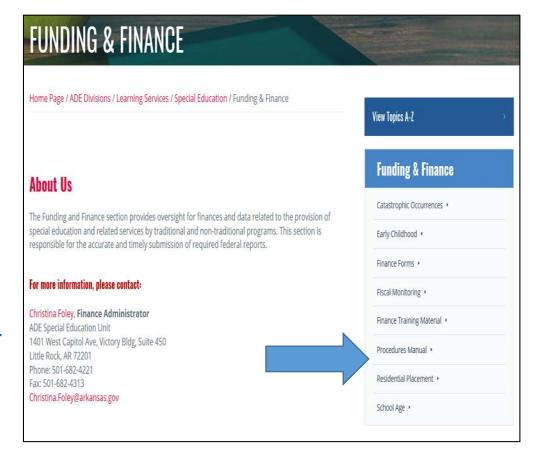
Compliance Standard (AFR)

• 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 2017-18 are used to confirm that districts met their 2017-18 Maintenance of Effort.
 - The cycle 1 budget report pull is used to check the current 2018-19 budget for MOE requirements.
- Please refer to the IDEA Part B
 Fiscal Accountability Procedures
 Manual posted on the web.
 http://www.arkansased.gov/divisio
 ns/learning-services/special-education/funding-finance/procedures-manual

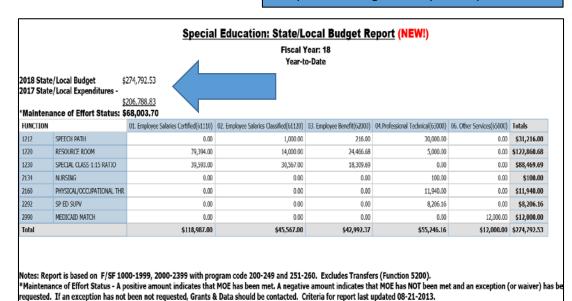




State/Local Funds for MOE

- 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 65910 for Medicaid expenditures for Special Education (program code 200).
 - If Medicaid funds are used
- Non-Special Education items should not be coded with program code 200.

Compares the budget to last year's expenditures



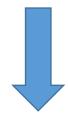
This screen shot is from last year and cannot be updated until budgets are created by districts for 2018-19.



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.

	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



How to Pull a COGNOS Report

http://www.arkansased.gov/divisions/learning-services/specialeducation/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 of MSM that is for non-disabled.
 - This amount would be budgeted without using the 200 program code in MSM 2990 function code.

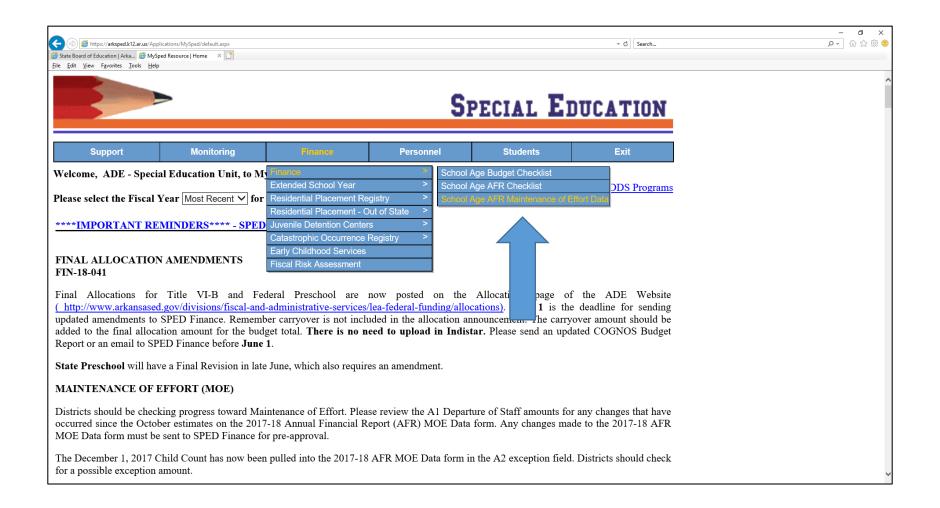


School Age AFR MOE Data Form

- Located in MYSPED, the 2017-18 School Age AFR MOE Data form is due October 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 2018-19 School Age AFR 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 (December 1 Child Count) will automatically pull and calculate in February-March.



MYSPED: School Age AFR MOE Data

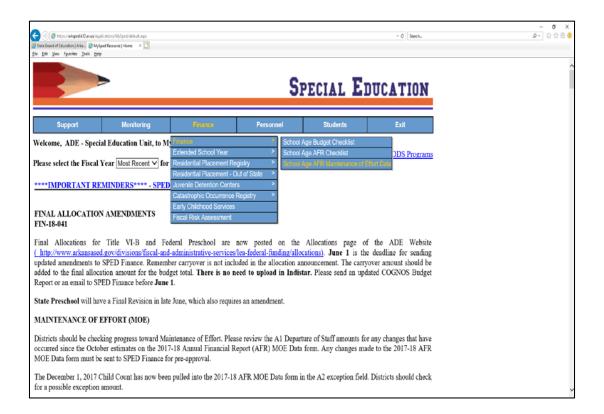




2017-18 AFR Maintenance of Effort Data

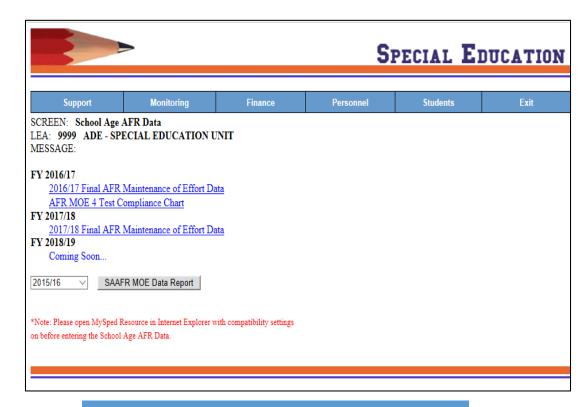
 Click on Finance in MYSPED, then Finance/School Age AFR Maintenance of Effort Data.

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





- On October 2, the **2017-18 AFR MOE data** form will be locked.
- The 2018-19 (current year) AFR data form will be available on October 2 to enter allowable exceptions and explain codes.
 - Only information dealing with exceptions will be visible at this time.



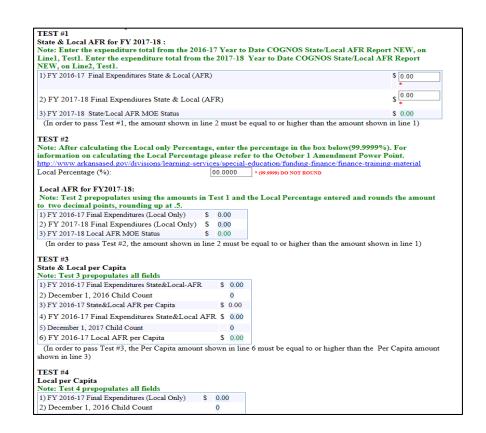
MYSPED will be updated for the 2018-19 year in August.



- Choose 2017-18 form and complete all 4 MOE Tests and list exceptions, if exceptions apply.
- Explain any codes needed in #C comment box.
- Choose 2018-19 only if exceptions apply for the current year or if a function code is to be explained in #C comment box.
- After June 30, but before closing the year, it is the responsibility of the district to update the Departure of Staff amounts entered into the School Age AFR Data Form in MYSPED and send updated Detailed Distribution Reports to SPED Finance for approval.
- MYSPED will not unlock the 2018-19 AFR MOE Data form until October 2, 2018.



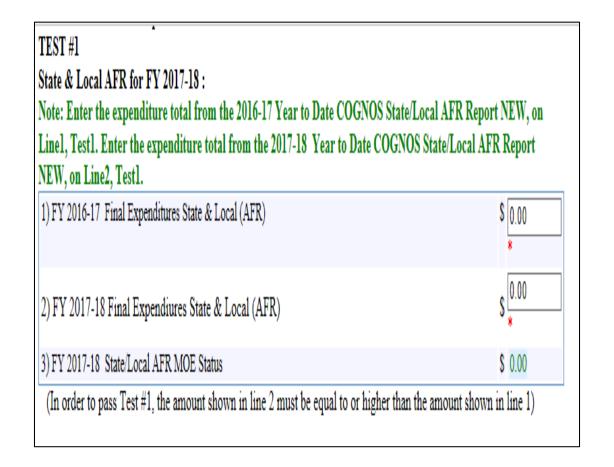
- The AFR Data form/database houses the district contact information and the 4 Tests for MOE.
- It is important to check for accuracy when entering any and all information.





2017-18 AFR MOE Data: Test 1

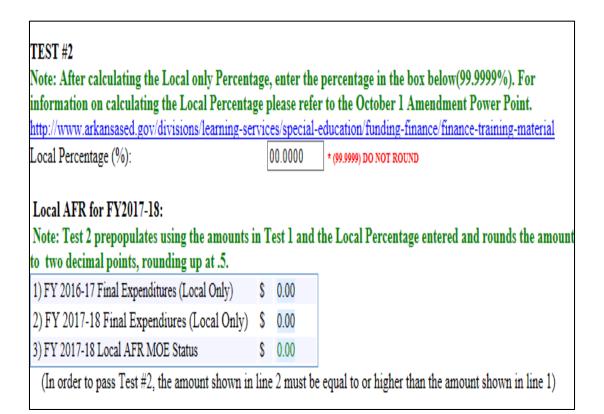
- **Test 1**, **line 1** asks for the final expenditure amount for 2016-17, since this is the amount that must be met for Maintenance of Effort for 2017-18.
- **Test 1**, **line 2** asks for the final expenditure amount for 2017-18.
- Line 3 will calculate.
- In order to pass Test 1, the amount in line 2 must be equal or more than line 1 (unless allowable exceptions have been entered in A1-A4).





2017-18 AFR MOE Data: Test 2

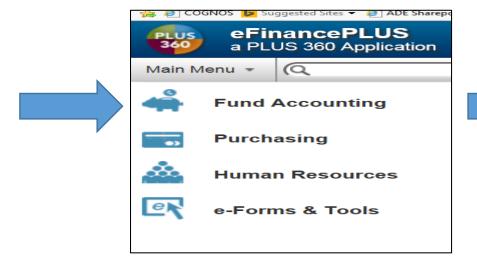
- Test 2 requires the pulling of reports and some calculation before entering a Local Percentage.
- When the Local Percentage is entered, the rest of Test 2 will prepopulate using the information entered in Test 1 and the Local Percentage.

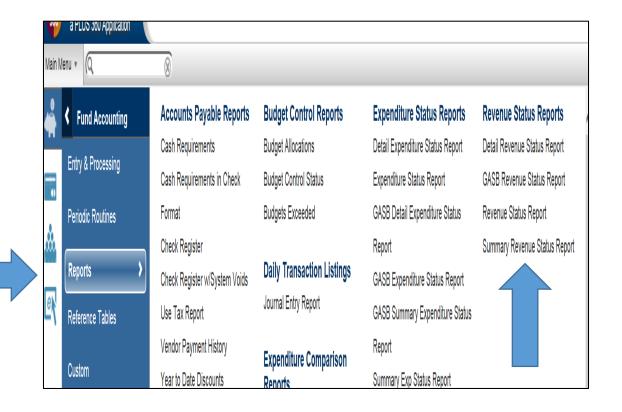




Pulling the Local Revenue Report

Pull a Summary Revenue Status Report (Board Format) for local revenue account numbers. See screen shots below.







Screen Shot for the Local Revenue Report

Report Infor	mation
This repo	ort will print a summary of the revenue status by fund.
Report Form	nat
Format Type *	B - Board Format
Report Crite	ria
Fund FUNCTION LOCATION PROGRAM SUBJECT BUDGET UNIT Account	[23458]*
Additional C	riteria
Year * 2018 Period * 13	*



10000:19999



Local Revenue Report

	ON CRITERIA: orgn.fund like ING PERIOD: 13/18	'[23458]%' and revledgr	r.account between	'10000' and '1999	99'		
ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	AVAILABLE BALANCE	YTD/ BUD
11110	PROPERTY TAXES-CURRENT	2,002,732.39	.00	.00	990,700.26	1,012,032.13	49.47
11120	40% CURRENT TAX	100,000.00	.00	.00	427,950.63	-327,950.63	427.95
11140	PROPERTY TAX-DELINQUENT	150,000.00	.00	.00	93,006.30	56,993.70	62.00
11150	EXCESS COMMISSION	.00	.00	.00	67,476.76	-67,476.76	.00
11160	LAND REDEMP-IN STATE SALE	15,000.00	.00	.00	16,324.14	-1,324.14	108.83
11400	PENALTIES/INTEREST ON TAX	8,000.00	.00	.00	7,807.06	192.94	97.59
12800	REV IN LIEU	7,320.00	.00	.00	.00	7,320.00	.00
13160	PRE K TUITION	17,000.00	.00	.00	19,465.00	-2,465.00	114.50
15100	INTEREST ON INVESTMENTS	25,000.00	.00	.00	35,349.22	-10,349.22	141.40
15900	OTHER EARNINGS INVESTMENT	.00	.00	.00	.00	.00	.00
16110	SCHOOL LUNCH PROGRAM	200,000.00	.00	.00	3,130.70	196,869.30	1.57
16120	SCHOOL BREAKFAST PROGRAM	50,000.00	.00	.00	.00	50,000.00	.00
16215	A LA CARTE INCOME	.00	.00	.00	.00	.00	.00
16220	ADULT	.00	.00	.00	.00	.00	.00
16400	PERFORMANCE BASED LUNCH	.00	.00	.00	.00	.00	.00
16900	OTHER FOOD SVS REVENUE	.00	.00	.00	.00	.00	.00
19200	PRIVATE CONTRIBUTIONS	.00	.00	.00	.00	.00	.00
19510	OTHER LEA WITHIN STATE	.00	.00	.00	.00	.00	.00
19800	REFUNDS OF PRIOR YR EXPEN	.00	.00	.00	.00	.00	.00
19900	MISC REV FR LOCAL SOURCES	7,000.00	.00	.00	7,955.32	-955.32	113.65
TOTAL R	EPORT	2,582,052.39	.00	.00	1,669,165.39	912,887.00	64.64



Pulling the **State** Revenue Report

Pull a Summary Revenue Status Report (Board Format) for state revenue account numbers. See screen shots below.







Screen Shot for the **State** Revenue Report

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

Report Information	mation rt will print a summary of the revenue status by fu	nd.
Report Form	at	
Format Type *	B - Board Format	
Report Crite	ria	
Fund FUNCTION LOCATION PROGRAM SUBJECT BUDGET UNIT Account	20000:32999	Advanced
Additional C Year * 2018 Period * 13	riteria •	

20000:32999



State Revenue Report

CCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	AVAILABLE BALANCE	YTD/ BUD
1101	ST FOUNDATION FUNDING	3,505,873.00	.00	.00	2,044,092.00	1,461,781.00	58.30
1103	98% OF URT	.00	.00	.00	.00	.00	.00
1400	TRANSPORTATION AID	12,235.00	.00	.00	12,235.00	.00	100.00
1450	STUDENT GROWTH FUNDING	00	.00	.00	.00	.00	.00
1460	DECLINING ENROLLMENT SUPPLEMENTAL MILLAGE FUND OTHER	94,351.00	.00	.00	91,699.00	2,652.00	97.19
1620	SUPPLEMENTAL MILLAGE FUND	.00	.00	.00	.00	.00	.00
1900	OTHER	.00	.00	.00	.00	.00	.00
32250	PATHWISE/MENTOR NOVICE	.00	.00	.00	.00	.00	.00
32256	PROFESSIONAL DEVELOPMENT	19,049.00	.00	.00	19,049.00	.00	100.00
32310			.00	.00	.00	.00	.00
32314	EXTENDED SCHOOL YEAR	.00	.00	.00	3,552.00	-3,552.00	.00
32361	G/T ADV PLCMNT INCENTIVE	.00	.00	.00	150.00	-150.00	.00
32370	ALTERNATIVE LEARNING ENVI	43,215.42	.00	.00	28,956.00	14,259.42	67.00
32371	LIMITED ENGLISH PROFICIEN	7,098.00	.00	.00	7,030.00	68.00	99.04
32381	NATL SCH LUNCH FUND	592,764.00	.00	.00	323,328.00	269,436.00	54.55
2382	NSL MATCHING GRANT	35,978.54	.00	.00	35,978.54	.00	100.00
32480	VOC NEW PGM START-UP	.00	.00	.00	.00	.00	.00
32520	MATCHING (STATE)	.00	.00	.00	2,564.70	-2,564.70	.00
32710	VOC NEW PGM START-UP MATCHING (STATE) AR BETTER CHANCE(ABC)GRNT HIPPY	.00	.00	.00	.00	.00	.00
32727	HIPPY	9,600.00	.00	.00	9,600.00	.00	100.00
32912	GENERAL FACILITIES	.00	.00	.00	.00	.00	.00
32915	DEBT SERVICE FUNDING	51,426.00	.00	.00	51,426.00	.00	100.00
32920	AR G&F WILD SCHOOL-YARD	.00	.00	.00	.00	.00	.00
32924	SAFE ROOM MP BLDG	.00	.00	.00	.00	.00	.00
2931	AR G&F WILD SCHOOL-YARD SAFE ROOM MP BLDG BROADBAND REVENUE	.00	.00	.00	.00	.00	.00
TOTAL RE	PORT	4,371,589.96	.00	.00	2.629.660.24	1,741,929.72	60.15



YTD Revenue Total

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

Local Revenue	1,669,165.39
State Revenue	2,629,660.24
Total	4,298,825.63



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

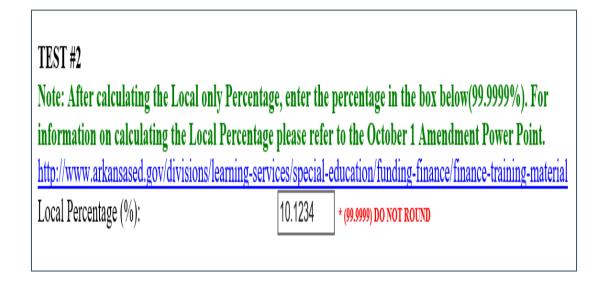
1,669,165.3900 / 4,298,825.6300 = 38.8284%

Use the Percentage key



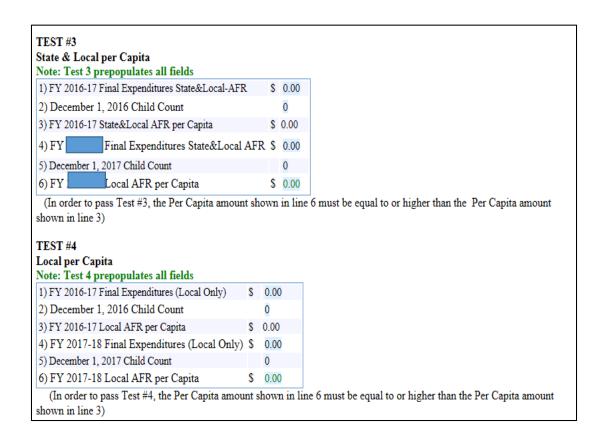
MOE Test 2 Local Percentage

- Enter the Local Percentage
 (example) into MOE Test 2 of the
 2017-18 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.





- **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 for Meeting MOE

- Below Test #4, the user should indicate which MOE Test the District is using for 2017-18.
- At this time, all districts indicated the State & Local Test on the 2017-18 Title VIB application.

lease indicate which of the 4 Tests the District is using to meet MOE for 2017-18: (ONLY CHOOSE ONE TEST)	
State & Local	
Local	
State & Local Per Capita	
Local Per Capita	
OTE: For information on Maintenance of Effort please refer to the Procedures Manual posted on ttp://www.arkansased.gov/divisions/learning-services/special-education/funding-finance	



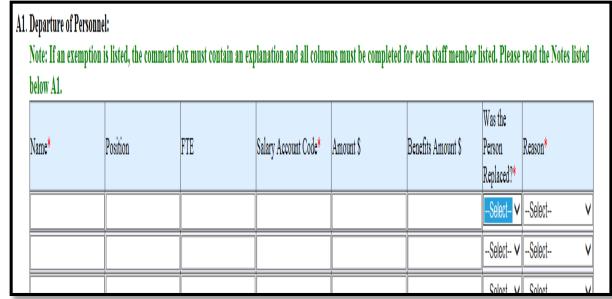
2017-18 AFR MOE Data: Exceptions

- Allowable exceptions for Maintenance of Effort are listed as A1-A4.
- Comment boxes under each exception are required if information is entered.
 - Exceptions must be explained in detail.

	20	017-18 Final MOE Expen	diture (AFR)				
R test #3 or test #4 is o	equal to or greater t	t #2 is greater than the ame han the amount in line 3, yo to meet the FY2018-19 M	ou have met your N	4OE Expenditure			
ne test(s) used for FY	2017-18 MOE Eli	gibility/Budget requireme	est.				
		st #2 are BOTH less than the an the amounts in line 3, the					
		ict must complete the areas					
E Compliance Standa	rd requirement.	_		_			
uder the authority of	34 CFR §300.204,	are you claiming any fed	eral exemptions to	local Maintenance of	Effort which th	e district's	
ate/Local AFR was re tion—Al-A4 can be		a for this MOE exception	is based on the fo	llowing allowable fede	ral exemptions	(More than on	•
eparture of Personnel							
ote: If an exemption i	s listed, the comm	eut box must contaîn an e	xplanation and all	l columns must be com	pleted for each	staff member	
ted. Please read the P		A1.					_
ame* Posit	ion FTE	Salary Account Code*	Amount \$	Benefits Amount \$	Was the Person Replaced?*	Reason*	
					-Select- ~	-Select-	_
					-Select- ~	-Select-	
			_		-Select- V	-Select-	
					-Select- V	-Select-	
					-Select- V	-Select-	
					Select >	-Select-	-
		+	_		-Select-	-Select-	
			_		-Select- V	-Select-	-
	_		_				Ě
					-Select-	-Select-	
					-Select- V	-Select-	\rightarrow
						1	\rightarrow
					-Select- V	-Select-	
					-Select- ~	-Select-	\sim
					-Select- V	-Select-	\sim
					-Select- V		\sim
					-Select- V	-Select-	\sim
					-Select- v	-Select-	\sim
					-Select- ~	-Select-	\sim
					-Select- V	-Select-	\sim
					-Select- V	-Select-	~
					-Select- v	-Select-	\sim
					-Select- V	-Select-	\neg
					-Select- V	-Select-	$\overline{}$
					-Select- ~	-Select-	$\overline{}$
					-Select- ~	-Select-	
					-Select- ~	-Select-	
					-Select- ~	-Select-	-
					-Select- V	-Select-	
					-Select- V	-Select-	
					-Select- V	-Select-	-
ital Amount S			0.00	0.00	-36663-	-36600-	-
	parting in FY2016	17 was replaced by a newl		0.00	-18, record the r	new person's	
ntracted salary and ber	nefits on the line be	low the person departing. I eligible for MOE reduction	ndicate the salary &	k benefits of the newly	hired person as a	segative amoun	ts so
OTE: \$300.204(a): TI	ne voluntary depart	ure, by retirement or others	wise, or departure fo	or just cause of special of	ducation or rela	ted services	
rsonnel; This voluntar		on does not include reducti					-
anual.							
l Comments: Explan	ations for departu	re of personnel					
crease in enrollment	of children with d	is abilities					
ote: A2 prepopulates aly Valid after the 12	each field, only if 01/17 child count	previous year child count	is greater than the	e current year child co	unt.		
FY 12-01-16 Child Cor		0					
FY 12-01-17 Child C		0					
Decrease from Previous	Year						
		C. Common diterrence &					
FY 2016-17 State/Loc Per child expenditures (cal Special Ed MO	E Expenditures S					



- A1 Departure of Personnel: Voluntary departure by retirement or otherwise or departure for just cause.
- If the person departing in 2016-17 was replaced by a newly hired person at a lower salary in 2017-18, 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 and benefits amount.
- The system will then calculate the difference in the two salaries for the exception amount.



*NOTE: If the person departing in FY2016-17 was replaced by a newly hired person at a lower salary in contracted salary and benefits on the line below the person departing. Indicate the salary & benefits of 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 personnel; This voluntary departure exception does not include reduction-in-force(RIF) and does not inc Manual.	
A1 Comments: Explanations for departure of personnel	
	^



A1 Example

34CFR 300.204(a)— "The voluntary departure by retirement or otherwise, or departure for just cause, of special education or related services personnel." A RIF is not a voluntary departure, nor is it departure for just cause. Just cause is a "term of art" in the HR world and generally refers to dismissal for some form of misconduct or breach of contract. Asking a teacher not to come back is also not voluntary departure. A teacher retires-voluntary departure. Another teacher gets a better paying job across the State line voluntary departure. Additional, if a teacher voluntarily departs and the position is filled by a lower-paid new hire, the difference between the departing teacher's salary and the new hire's salary can reduce the MOE.

OSEP Vetted Examples

34 CFR 300.204



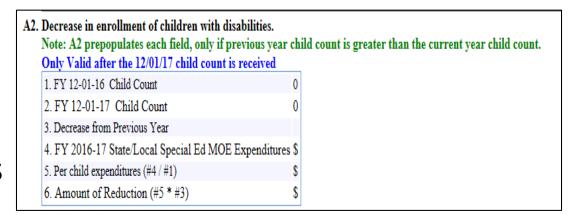
Documentation for A-1: Departure Of Staff

- For each staff member listed in *A1 Departure of Staff*, a Detailed Distribution Report from eFinance is required as documentation of the contract salary and benefits amount (not salary for extra duties beyond the contract) listed in the exception.
 - Salary for "Sick days" at retirement is not allowable.
- Email the *Detailed Distribution Report* showing the total salary and benefits amount paid to the employee listed as leaving the district.
- Also include the *Detailed Distribution Report* showing the salary and benefits amount paid (or to be paid) to the newly hired staff member.
- After June 30 but before closing the year, it is the responsibility of the district to update the *Departure of Staff* amounts entered into the School Age AFR Data Form in MYSPED and send updated Detailed Distribution Reports to SPED Finance for approval.



2017-18 MOE Data: A2

- A2 Child Count: Decrease in enrollment is pulled from the system and prepopulated.
- If line 6 (amount of reduction) is blank, there is no child count reduction.





*****2017-18 AFR MOE Data: A3-A4

- Exceptions A3 and A4 are one time expenditures from 2016-17 that did not occur in 2017-18.
- A3 expenditures are tied to a student that left in 2016-17.
- A4 expenditures are costly items such as equipment purchased in the 2016-17 year that did not occur again in 2017-18.

			me. Describe equipmen	t or services and include the 21 digit
Student/Staff Name*	Description	Paid from Account Code*	Amount \$	



Changes for A4 Exceptions

• Exception A4: A one time expense must be paid over a two year period. The amount paid in the second year is the amount allowable for exception 34 CFR 300.204(d).



4. Termination of costly expenditures, such as equipment/construction. Note: Describe the one time purchase of equipment or construction/renovation.					
Description*	Account Code*	Amount \$			



A4 Example

34 CFR 300.204(d) "The termination of costly expenditures for long term purchases, such as the acquisition of equipment or the construction of school facilities." You are expending funds against a two-year construction contract to retro-fit and renovate a building, including ramps, chair lift, accessible bathrooms, etc. The contract is \$90,000 a year for each of the two years (\$180,000). At completion of the contract, you can reduce your MOE by \$90,000.

OSEP Vetted Examples 34 CFR 300.204



A4 Exceptions

- Early Childhood payments to co-ops are <u>not</u> an allowable one time exceptions when districts decide to provide their own preschool services.
- Change in Residential Facility amounts are <u>not</u> an allowable one time exception to MOE.





- 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, charters and state agencies must click YES on the last question before October 1.

	Total Amount of Exemptions/Reductions (A + B): \$0.00 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
	http://www.arkansased.gov/divisions/learning-services/special-education/funding-finance/finance-training-material
	Function Codes that require an explanation in the comment box below: 1210, 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, 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 2017-18 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 database will be closed and further changes cannot be made.
ĺ	○ No
	○Yes
	AFR Checklist was completed on (date) by
	Save Exit



Budgeting Title VI-B





Budgeting Title VI-B

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



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. <a href="http://www.arkansased.gov/divisions/learning-ntp://www.arkan

services/special-education/funding-finance/procedures-manual



Coding: FMS Announcement

- June 22, the FMS list announced that beginning in FY19, journal entries to salary will not be allowed.
- The current process to redistribute payroll will remain the same.
- Bookkeepers will have one opportunity to redistribute records before year end.



Federal and State Preschool

- Federal (6710) and State (2260) Preschool allocations for 2018-19 are announced by Commissioner's Memo.
- 2017-18 Carryover amounts and 2018-19 preliminary allocation amounts should be combined for Total Funds Available.
- Expenditure budgets for both Federal and State Preschool should be entered into APSCN/eFinance before October 1.
- For <u>Educational Cooperatives</u>, SPED Finance pulls AFR and Budget Reports for <u>Early Childhood Local</u> (2030), <u>Medicaid for Preschool</u> (6749).



Private School Proportionate Share

- Districts with parentally placed private/home school students must set aside the required amount in the October 1, Title VI-B 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

- being served; or
- 2) identified as needing special education and/or related services as of December 1, 2018, should be included in this survey.

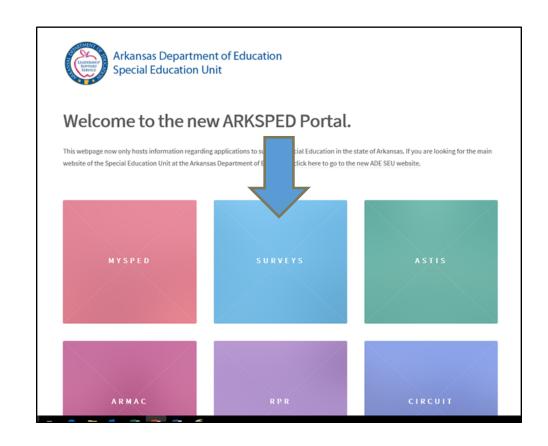


Private School Survey

The Private School Survey will open
December 1, 2018 and must be completed
online by
December 16, 2018.

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





Private School Proportionate Share Current Year

- The Private School Proportionate Share should be calculated for 2018-19 using the December 1, 2017 Child Count and the number of Private and Home School students reported on the 2017-18 Private School Survey (Question #4 plus question #5).
- A Preliminary PSPS chart for 2018-19 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 <u>not</u> 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.



Private School Proportionate Share Carryover (previous year)

- The amount in PSPS program code 268 for 2017-18 that was not spent must be carried over in 2018-19 in **program code 266**.
- The amount of the 2017-18 Additional Reserve (Funding Source 1) should be included for PSPS and be budgeted in carryover program code 266.
- The PSPS adjustment from the 2017-18
 Preliminary allocation and the 2017-18 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

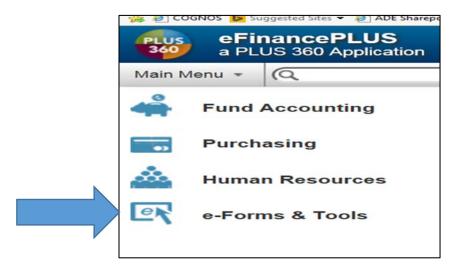
A worksheet for calculating an adjusted cost per child and unspent carryover will be available on the web. http://www.arkansased.gov/divisions/learning-services/special-education/funding-finance/school-age

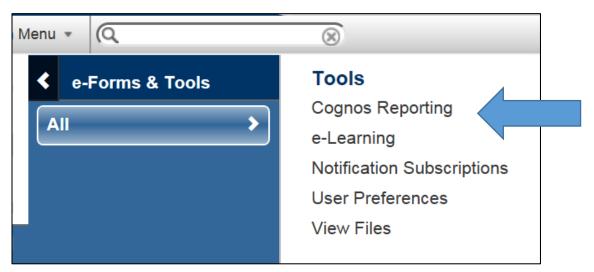
LEADE SUPP SERV	RSHIP DE	KANSA PARTM EDUCA	ENT								
SPECIAL EDUCATION FINANCE UNIT											
PRIVATE SCHOOL PROPORTIONATE SHARE WORKSHEET FOR PREVIOUS YEAR (2017-18)											
			PRO	GRAM (CODE 26	66 (Prev	ious ye	ar)			
Districts must complete the last two columns											
O NOT PRINT											
ownload to a computer and complete the last two columns for your district. Formula will calculate when 16-17 AFR amount is entered.											
.EA	DISTRICT	FIN-18-041	FIN-19-???	2017-18	12/1/2016	17-18	16-17	17-18	17-18	Total 17-18	
		17-18	17-18	ADJ. TOTAL	Child Ct	ADJUSTED	PS	ADJUSTED	PSPS AFR	carryover	
		FINAL ALLOC.	Addit. Reserve			COST PER CHIL	COUNT	PSPS	spent in prog code 268	prog code 266	



Private School COGNOS Report

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

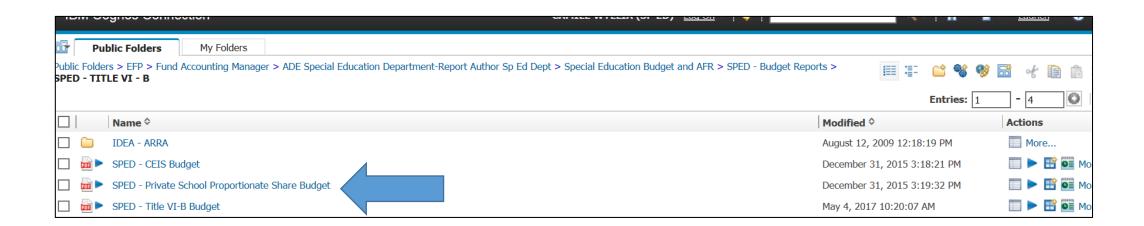






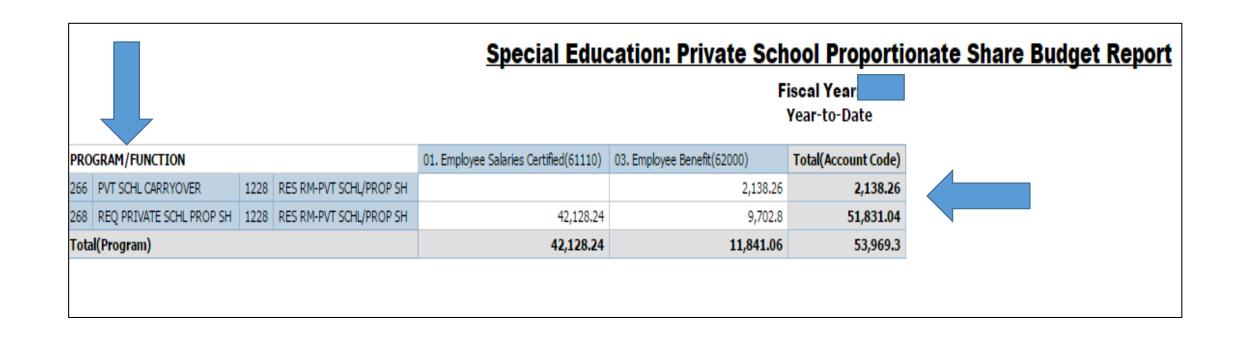
Private School Proportionate Share

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





Private School Proportionate Share COGNOS Report





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 over-identified."

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



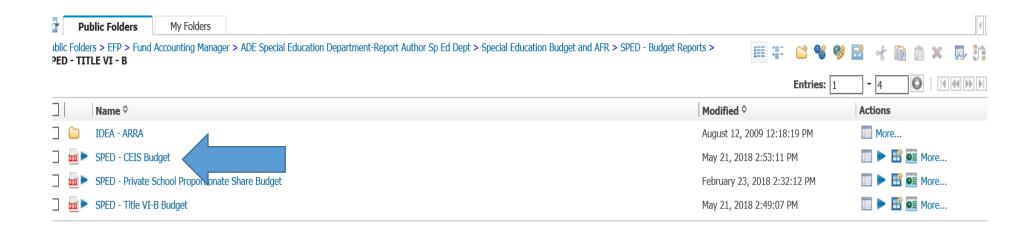
Coordinated Early Intervention Services

- The CEIS allowable percentage is taken from the VI-B 2018-19 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 <u>before</u> October 1 to check the accuracy of program codes.





Coordinated Early Intervention Services

- If a district did <u>not</u> receive approval for CEIS on the 2018-19 March 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.



REPORT AND REQUEST FORMS

										_
	TMEN		ARKANSAS DE			DUCATIO	N			_
E PA	KINTA			IAL EDUC						
5	ANNUAL FINANCIAL REPORTFY2017-18									
SZ	SUPPORT REPORT OF EQUIPMENT/TECHNOLOGY PURCHASED									
FOR STUDENTS WITH DISABILITIES										
	* 7 *									
				School						
	LEA#			District:						
TI DIVI				1	10 6 6					
The Distric	ts purchase	or equipme	nt/technology listed below	v nas utilize	a the fundi	ng source i	to purcnase	tne items	-	
			(Check o	ne below)						
VI-B			State/Local			State Pre	school			
Medicaid			Federal Preschool			Preschoo	l Medicaio			
medicaid			r cacrar r rescinoor		_	1 Tesemoo	medicuit			
			Local ESC(Preschool)			Other				
	The ar		sted for each function				e per unit	<u>t</u>		
			ind equal the exact							
			***COMPLETE ONE FOR		ID/SOURC					
ITEM#	FUNCTION	LOC/ RM#	DESCRIP	TION		QUANTITY	UNIT PRICE		PRICE	
1								\$	-	
2								\$	-	
3								\$	-	
5								\$ \$	-	
6								\$	-	
7								\$		
8								\$	-	
9								\$	_	
10								S	-	
							TOTAL	S	_	
			nology listed above was	purchased to	o provide s	pecial educ	ation and r	elated serv	ice to	
students w	ith disabilitie	S.								

RTMEA	VZ								
SEE OK	0		ARKANS		MENT OF EDUCATION				
LEADER	ISHIP			SPECIAL EDI					
FY 2018-19 REQUEST FOR PURCHASE OF EQUIPMENT/TECHNOLOGY									
(4) V	-					LOGY			
			FOR S	TUDENT'S WIT	TH DISABILITIES				
			REQUEST FORMS MU	ST BE PREAF	PROVED BEFORE PU	RCHASE			
	District L	EA/Name:		←Drop	down box select y	our distric	t		
			(Che	ck funding se	ource below)				
VI-B			State/Local		State Preschool				
Medicaid			Federal Preschool		Other				
		~	Preschool Medicaid		Lecal ECC/Dressbos	n			
			Prescrioor wedicald		Local ESC(Preschool	71)			
The amou	unts listed	for each	function should be \$1,0	000 or more r	ner unit.				
riic airio	unto notot	ioi cacii	Tunction Should be \$1,0	occ or more p	oci unic				
			*****COMPLE	TE ONE FORM	PER FUND/SOURCE*****				
ITEM#	FUNCTION	LOC/ RM#	D	ESCRIPTION		QUANTITY	UNIT PRICE	EXTENDED PRI	CE
1								\$ -	
2								\$ -	
3								S -	
4								\$ -	
5								\$ -	
6								\$ -	
7								\$ -	
8								\$ -	
9								S -	
10								S -	
							TOTAL	S -	_
We certify	that the equ	uipment/tec	hnology listed above will be	e used to provi	de special education and	related serv	rice to studen	ts with disabilitie	S.
	Special	Ed Super	visor's Signature		Superintend	ent's Signa	ture		
	ороски	па опро			Caponiniona	one o organi			
	Date				Date				
	sheet for e		s must cost at least \$1,000 g source. The total amount						
marcated a	DOTO.		ADE	USE ONLY					
Each item I	isted above	with the e	exception of item (s)		, is approved. The	se items are	to be purchas	sed utilizing the	



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**.
- <u>Prior approval</u> is also required for the <u>purchase of a bus</u> using the program code 200 or <u>Construction/Renovation</u> 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.
- <u>Report forms</u> for equipment, bus purchases and construction projects are required October 1 for the 2017-18 AFR actual purchase amount and can be found on Indistar under the COMPLETE FORMS tab; SPED 2018-19 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

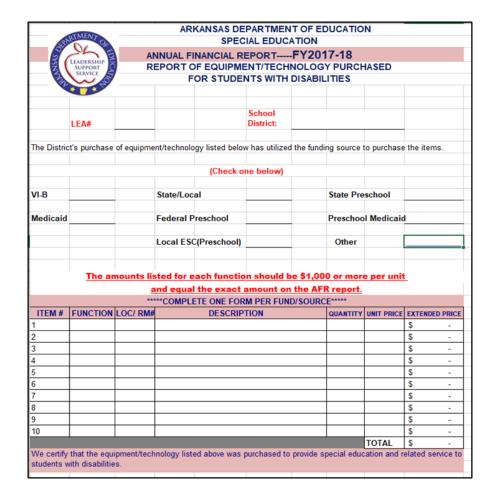
- For Equipment (\$1000 per item or more), please budget in the appropriate function code and use object code **67000**.
- For Construction, please use budget function code 4710 (Instructional areas) or 4720 (Non-instructional areas) and object code 64000.

• For purchasing a bus, please use budget function code **2790** and object code **67000**.



2017-18 Report Forms

- The **2017-18 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.





2018-19 Request Forms

Districts can find the **2018-19 Request forms** by opening the Excel file in Part II of the Preschool or School Age June 1, 2018-19 Application form.



TARTMEN	VI O		ARKANS	AS DEPARTM	ENT OF EDUCATION				
300				SPECIAL EDU					
LADRENIP STORM FY 2018-19									
REQUEST FOR PURCHASE OF EQUIPMENT/TECHNOLOGY									
FOR STUDENTS WITH DISABILITIES									
REQUEST FORMS MUST BE PREAPPROVED BEFORE PURCHASE									
District LEA/Name: ←Drop down box select your district									
			(Che	ck funding so	urce below)				
VI-B			State/Local		State Preschool				
Medicaid			Federal Preschool		Other				
		T .	Preschool Medicaid		Local ESC(Preschool	ol)			
The amo	unts listed f	or each	function should be \$1,0	00 or more p	er unit.				
			*****COMPLET	E ONE FORM F	ER FUND/SOURCE*****				_
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							TOTAL	\$	-
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	Special Fe	d Superv	risor's Signature		Superintend	dent's Signa	ture		
	- Operation	а оброги	Joseph Grand Grand		ouper.inten	Jone o orgina			
		Dat	te		Date				
	sheet for each		s must cost at least \$1,000 g source. The total amount						
			ADE U	JSE ONLY					
Each item listed above, with the exception of item (s) , is approved. These items are to be purchased utilizing the									



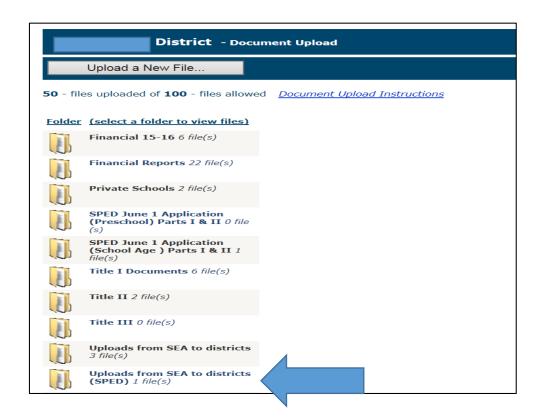
2018-19 Request Forms Out of State Travel

S. Indiana	TMENT OF	ARKANSAS DEP	ARTMENT OF DUCATION FIN				
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deral Preschool (67	710)						
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he estimated cost	included in th	e current budget	?				
the estimated cost	included in th	e current budget	?	-			



Request Approvals

- 2018-19 Request forms are available in Indistar in the June 1, 2018 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).





Discussion-Questions





Amendments

- Districts may amend at any time during the fiscal year.
- October 1, 2018 and June 1, 2019 are required deadlines for amendments to adjust budgets based on a Commissioner's Memo.
- In the Spring, a revised and final 2018-19 allocation will be announced by Commissioner's Memo. All VI-B school age (section 611), VI-B early childhood (section 619), and State Preschool totals should be adjusted in the eFinance system by June 1, 2019.
- 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



Medicaid Budgets

• A district that receives Medicaid revenue during the previous or current year must enter a Medicaid expenditure budget in eFinance before October 1.

- IMPORTANT! Medicaid revenue must be spent on students with disabilities if Medicaid State Match (function 2990, object code 65910) 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.



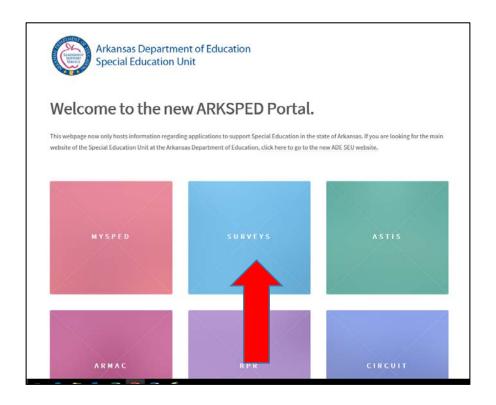
Medicaid Offset in Catastrophic

- 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.



Early Childhood Survey

The Early Childhood Survey is located through the https://arksped.k12.ar.us/ portal. March 6, 2019 is the deadline.





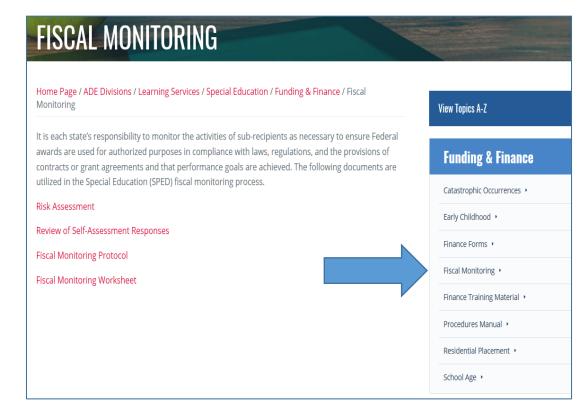
SPED Finance Monitoring





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/lea rning-services/specialeducation/monitoring-programeffectiveness/monitoring-procedures





Monitoring Cycle

Time certification forms or "Time Distribution Records" 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-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/SNACKS
- MONTHLY SERVICES SUCH AS PEST CONTROL, WATER COOLER, COFFEE, FRAGRANCE ...

FINDINGS:

- MEALS/SNACKS FOR STAFF
- FLORIST ITEMS
- FOOD/GROCERY ITEMS THAT DO NOT MEET ALLOWABLE CRITERIA
- CLOTHES: GROUP TEE SHIRTS...
- TOYS
- SUPPLANTING ISSUES WITH CONSTRUCTION PROJECTS
- PURCHASING ITEMS TO SELL FOR A FUND RAISER OR FOR PROFIT (BAKE SALES, COFFEE CARTS...)



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, 2018 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 for Medicaid, 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. June 1 is usually the deadline for adjusting the VI-B budget total in eFinance.
- State Preschool also has a late June Memo for final 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 2018-19 fiscal year, the Maintenance of Effort is based on the COGNOS State-Local Budget report.
 - 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-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 <u>preapproved</u> allowable exception listed in MYSPED (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
- 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 2018-19), the correct entry is:
 - Debit 6702 45613 (Title VI-B Revenue) \$100,000
 - Credit 6702 01410 (Intergovernmental Receivables) \$100,000
- 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 Revenues) \$100,000



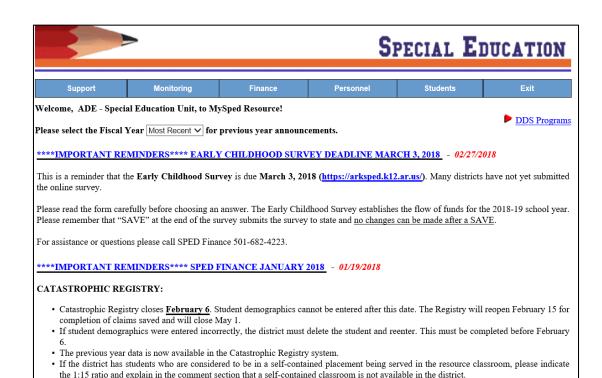
Reminders

NEW CEIS APPLICATION DEADLINE:

folder before the March 30 deadline.

education/monthly-calls

- Reminders from the Special Education Unit are emailed to all LEA Supervisors and are posted to the MYSPED announcement page.
- LEA Supervisors should be sharing Reminders with bookkeeping staff.

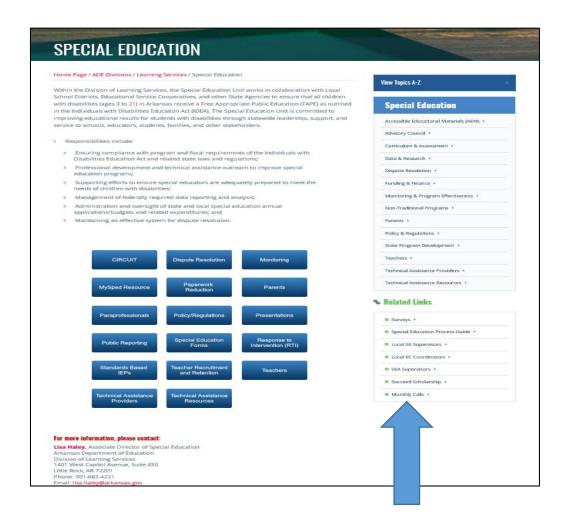


 Districts participating in CEIS (Coordinated Early Intervention Services) for 2018-19 will now need to complete a program application due March 30. Forms will be posted on Indistar/ACSIP under the COMPLETE FORMS tab and should be uploaded in the SPED School Age

• Training will be provided during the February TA Monthly Call. http://www.arkansased.gov/divisions/learning-services/special-



Monthly TA Calls



- On the last Thursday of each month, the Special Education Unit offers a webinar.
- Program Monitoring and SPED Finance share information, reminders, and expectations.
- Participants are able to ask questions and a Power Point presentation accompanies each call.



Contact Information

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