



SPED FINANCE PROCESS GUIDE

2023 - 2024

UPDATED 8/17/23





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July - August





July-August

- eFinance coding for End of Year (EOY)
- Approved Application
- Check Commissioner's Memos for 2023-24 Allocation awards and 2022-23 carryover amounts
- Preparing for the October 1 deadline
- Are you a new LEA?
 - Look for professional development and technical assistance opportunities.
 - Keep an eye out for Three Month Snapshot and Budget-AFR Total emails from Beverly Leonard.



Was My IDEA Part B Application Approved?

- Remember sending in the June 1 IDEA Part B Application?
- Districts, cooperatives, 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 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.

[Upload a New File](#)

Selected Folder: Uploads from SEA to districts (SPED)

Folders (click to view files)	# Files	Share
2020-21 Form Uploads	5	<input type="checkbox"/>
2019-20 Form Uploads	6	<input type="checkbox"/>
2018-19 Form Uploads	5	<input type="checkbox"/>
Comparability Reports	1	<input type="checkbox"/>
ESSER Funds	9	<input type="checkbox"/>
Financial 16-17	6	<input type="checkbox"/>
Financial 17-18	6	<input type="checkbox"/>
Paraprofessional Compliance Report	1	<input type="checkbox"/>
Private Schools	1	<input type="checkbox"/>
Title II	5	<input type="checkbox"/>
Uploads from SEA to districts	10	<input type="checkbox"/>
Uploads from SEA to districts (SPED)	11	<input type="checkbox"/>
SPED Uploads-ARCHIVE ONLY	4	<input type="checkbox"/>



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.
<https://dese.ade.arkansas.gov/Offices/special-education/funding-and-finance/finance-training-material>



10% Variance Rule

- Before closing the fiscal year, an amendment may be needed for the 10% Variance Rule.
- Pull a COGNOS Budget and Expenditure Comparison Report II to check for the 10%.

<https://dese.ade.arkansas.gov/Offices/special-education/funding-and-finance/finance-training-material>



Maintenance of Effort (MOE)

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



Maintenance of Effort (MOE)

- All districts, charters and state agencies will complete the SCHOOL AGE AFR MOE Data form in MYSPEd each year for the requirement of MOE.
- **Once districts, charters and state agencies complete Test #1 and Test #2 of the School Age AFR MOE Data form, the other two will populate.**





October Review of MOE

- The October 1 pull of **cycle 9 AFR** reports from 2022-23 are used to confirm that districts met their 2022-23 Maintenance of Effort. The **cycle 1 budget** report pull is used to check the current 2023-24 budget for MOE requirements.
- Please refer to the IDEA Part B Fiscal Accountability Procedures Manual posted on the web.
<https://dese.ade.arkansas.gov/Offices/special-education/funding-and-finance/procedures-manual>

The screenshot shows the Arkansas Department of Education website. The header includes the logo for the Division of Elementary & Secondary Education, the name of the Secretary Johnny Key, and the Arkansas Department of Education logo. The navigation bar contains links for About, Stakeholders, State Board, Offices, Directory, Tools, and Search. The main content area is divided into two columns. The left column lists various Special Education services, including Accessible Educational Materials (AEM), Advisory Council, Alternate Pathway to Graduation, Children and Youth with Sensory Impairments and Additional Disabilities, Comprehensive Coordinated Early Intervening Services (CCEIS), Curriculum & Assessment, Data & Research, Dispute Resolution, Early Childhood Special Education, and Family Resources. The right column is titled "Funding & Finance" and includes an "About Us" section with contact information for the Arkansas Department of Education, Division of Elementary and Secondary Education, located at 1401 West Capitol Ave, Suite 450, Little Rock, AR 72201. A green arrow points to the "Procedures Manual" link in the left column.



State/Local Funds for MOE

- COGNOS State/Local Budget and 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/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 65911** 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.**

Compares the budget to last year's expenditures

Special Education State/Local Budget Report (NEW)
Fiscal Year: 23
Year to Date

2023 State/Local Budget 51,020,293.29
2022 State/Local Expenditures 31,317,793.40
*Maintenance of Effort Status: \$302,501.00

FUNCTION	01 Employee Salaries Certified(01100)	02 Employee Salaries Classified(01120)	03 Employee Benefits(02000)	04 Professional Technical(03000)	05 Other Services(05000)	07 Supplies(06000)	09 Other Objects(09000)	Totals
1214 HOMEBOUND	2,500.00	0.00	567.00	0.00	100.00	0.00	0.00	\$3,167.00
1220 RESOURCE RM	2,500.00	0.00	567.00	0.00	0.00	2,000.00	160.00	\$5,227.00
1240 SPEC CLASS 1-10	147,600.00	28,498.00	52,130.00	0.00	0.00	3,300.00	0.00	\$231,528.00
1285 SPED CO-TEACH	608,140.00	0.00	178,110.00	0.00	0.00	5,000.00	0.00	\$791,250.00
1290 PRE-SCHOOL SPECIAL NEEDS	0.00	0.00	0.00	0.00	292,185.29	0.00	0.00	\$292,185.29
2120 GUIDANCE SERV	26,450.00	0.00	6,264.00	0.00	0.00	0.00	0.00	\$32,714.00
2452 SPEECH THERAPY	0.00	95,600.00	18,765.00	0.00	0.00	3,400.00	750.00	\$118,515.00
2153 AUDIOLOGY	0.00	0.00	0.00	825.00	0.00	0.00	0.00	\$825.00
2160 PHY/OCCUP THERAPY	0.00	0.00	0.00	101,000.00	0.00	0.00	0.00	\$101,000.00
2213 INSTR STAFF TRAINING / PD	0.00	0.00	0.00	7,500.00	6,100.00	0.00	0.00	\$13,600.00
2230 TECH INSTR	0.00	0.00	0.00	0.00	0.00	2,600.00	0.00	\$2,600.00
2292 SPEC ED SUPVR	142,344.00	0.00	37,840.00	0.00	2,719.00	13,055.00	0.00	\$196,958.00
2720 VEHICLE OPERATION-STUDENT	0.00	0.00	0.00	0.00	305.00	195.00	0.00	\$500.00
2730 MONITORING-STUDENT	0.00	1,000.00	910.00	0.00	0.00	0.00	0.00	\$1,910.00
2990 MICAID MATCH	0.00	0.00	0.00	0.00	58,500.00	0.00	0.00	\$58,500.00
Total	\$929,634.00	\$96,098.00	\$296,167.00	\$109,325.00	\$369,909.29	\$30,360.00	\$920.00	\$1,820,293.29

Notes: Report is based on F/BF 1000-1999, 2000-2999 with program code 200-349 and 251-266. Excludes Transfers (Function 5300).
*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 09-21-2013.
Aug 17, 2023

This screenshot is from last year and cannot be updated until budgets are created by districts for 2023-2024.



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), 2260 (State Preschool), 2262 (State EIDT Preschool), 2265 (High-Cost Occurrences) 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.



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.**

Aug 17, 2023

1

10:47:31 AM



State/Local Medicaid State Match

- Medicaid revenue received for vision and hearing screening for non-disabled students.
- 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) is used 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 2022-23 School Age AFR MOE Data Form is due October 15.
- All 4 tests for MOE must be completed, allowable exceptions entered (if applicable) and function codes explained (if applicable).

- Also located in MYSPEd, the 2023-24 School Age AFR MOE Data Form is due October 31.
- Include complete contact information at the top and explain function codes in Box 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

← → ↻ ⓘ Not secure | arksped.k12.ar.us/Applications/MySped/default.aspx

Apps Conference / Traini... Topic Tracker 17 Powerful Workpl... SFC NEW DESE Home DESE SPED APSCN - Arkansas...



SPECIAL EDUCATION


Support	Monitoring	Finance	Personnel	Students	Exit
Welcome, ADE - SPECIAL EDUCATION UNIT		Finance ▾	School Age AFR Maintenance of Effort Data		
Please select the Fiscal Year <input type="text" value="Most Recent"/> for		Extended School Year ▾			
<u>Updated: Cycle 4 SA Verification of EC Report</u>		Residential Placement Registry ▾			
An error was found and brought to our attention r system added additional characters, removed char		Residential Placement - Out of State ▾			
		Juvenile Detention Centers ▾			
		Catastrophic Occurrence Registry ▾			
		Early Childhood Services ▾			
		Fiscal Risk Assessment ▾	on of EC report. During the generation of the report, the as been fixed.		





2022-23 AFR MOE Data Form

- On October 16, the **2022-23 AFR MOE Data Form** will be locked.
- The **2023-24 (current year) AFR MOE Data Form** will be available on October 16 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
---------	------------	---------	-----------	----------	------

SCREEN: School Age AFR Data
LEA: 9999 ADE - SPECIAL EDUCATION UNIT
MESSAGE:

FY 2021/22
[2021/22 Final AFR Maintenance of Effort Data](#)

FY 2022/23
[2022/23 Final AFR Maintenance of Effort Data](#)

2015/16

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

MYSPEd will be updated for the 2020-21 year in August.



2023-24 Report Forms

The **2023-24 Report Forms** are on the web under Finance Forms: <https://dese.ade.arkansas.gov/Offices/special-education/funding-and-finance/finance-forms>.

Report forms should be emailed to SPED Finance before the October 1 deadline.

DIVISION OF ELEMENTARY & SECONDARY EDUCATION SPECIAL EDUCATION ANNUAL FINANCIAL REPORT—FY2023-24 REPORT OF EQUIPMENT/TECHNOLOGY/BUS PURCHASED/CONSTRUCTION FOR STUDENTS WITH DISABILITIES												
District LEA/Name:		9999-Sample District		← Drop down box select your district								
Choose funding source below.												
<table border="1" style="margin-left: auto; margin-right: auto;"> <tr><td style="background-color: yellow;">Fund</td></tr> <tr><td>Choose Fund</td></tr> <tr><td>Choose Fund</td></tr> <tr><td>Choose Fund</td></tr> <tr><td>Choose Fund</td></tr> <tr><td>Choose Fund</td></tr> </table>							Fund	Choose Fund	Choose Fund	Choose Fund	Choose Fund	Choose Fund
Fund												
Choose Fund												
Choose Fund												
Choose Fund												
Choose Fund												
Choose Fund												
The amounts listed for each function should be \$5,000 or more per unit and equal the exact amount on the AFR report.												
*****Complete One Form Per Fund/Source*****												
ITEM #	FUNCTION	LOC/RMF	DESCRIPTION	QUANTITY	UNIT PRICE	EXTENDED PRICE						
1					\$	-						
2					\$	-						
3					\$	-						
4					\$	-						
5					\$	-						
6					\$	-						
7					\$	-						
8					\$	-						
9					\$	-						
10					\$	-						
					TOTAL	\$	-					
We certify that the purchase(s)/project(s) listed above were purchased to provide special education and related service to students with disabilities.												
Special Ed Supervisor's Signature			Superintendent's Signature									
Date			Date									
NOTE: Items must cost at least \$5,000 per unit and meet the criteria listed in the Financial Accounting Manual. Use a separate sheet for each funding source. The total amount expended for each sheet must equal the total amount spent for the funding source indicated above.												
ADE USE ONLY												
(DESE) SPECIAL ED OFFICIAL			Date									



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.
- **Prior approval** from SPED Finance is required for purchases of equipment \$5,000.00 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 additional approval. Construction projects, if \$35,000.00 or over, are also sent by SPED Finance to be additionally approved by the Facilities Unit. **All** playground equipment must be approved by SPED Finance.



Coding for Equipment, Bus, Construction/Playground


- For Equipment (\$1,000 per item or more), please budget in the appropriate function code and use object code **67000**.
- For Construction/Playground equipment, 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 **2720** and object code **67000**.



2023-24 Request Forms

Districts can find the **2023-24 Request forms** are on the web under Finance Forms:

<https://dese.ade.arkansas.gov/Offices/special-education/funding-and-finance/finance-forms>


 DIVISION OF ELEMENTARY & SECONDARY EDUCATION
 SPECIAL EDUCATION
 FY2023-24
 REQUEST FOR PURCHASE OF EQUIPMENT/TECHNOLOGY
 FOR STUDENTS WITH DISABILITIES

District LEA#/Name: ← Drop down box select your district

Funding Source

Choose Fund
Choose Fund
Choose Fund
Choose Fund
Choose Fund

← Choose Fund

The amounts listed for each function should be \$5,000 or more per unit.

*****COMPLETE ONE FORM PER FUND/SOURCE*****						
ITEM #	FUNCTION	LOC/RM#	DESCRIPTION	QUANTITY	UNIT PRICE	EXTENDED PRICE
1					\$	-
2					\$	-
3					\$	-
4					\$	-
5					\$	-
6					\$	-
7					\$	-
8					\$	-
9					\$	-
10					\$	-
TOTAL						\$

We certify that the equipment/technology listed above will be used to provide special education and related service to students with disabilities.

Special Ed Supervisor's Signature	Superintendent's Signature
Date	Date

NOTE: Equipment/technology items must cost at least \$5,000 per unit and meet the criteria listed in the Financial Accounting Manual. Use a separate sheet for each funding source. The total amount budgeted for each sheet must equal the total amount budgeted for the funding source indicated above.


ADE USE ONLY

Each item listed above, with the exception of item (s) _____, is approved. These items are to be purchased utilizing the source of funds indicated by each equipment item. This approval is based on the purchase of this equipment to provide special education and related services to students with disabilities. All assurances in the IDEA Part B Consolidated applications apply to this approval.

(DESE) SPECIAL ED OFFICIAL	Date
----------------------------	------



2023-24 Request Forms Out-of-State Travel

 DIVISION OF ELEMENTARY & SECONDARY EDUCATION SPECIAL EDUCATION FY2023-24 REQUEST FOR OUT OF STATE TRAVEL				
AMOUNT OF REQUEST MUST BE BUDGETED BEFORE SENDING IN THE REQUEST FORMS. REQUIRES PREAPPROVAL.				
District LEA#/Name:	9999 SAMPLE DISTRICT		← Drop down box to select your district	
Fund	Function	Object	% of Funding	Estimated Amount
Choose Fund				\$ -
Choose Fund				\$ -
Choose Fund				\$ -
Choose Fund				\$ -
Choose Fund				\$ -
			0.00%	\$ -
Please include the following information:				
Title of conference				
Dates				
Location				
Names and Titles of staff Attending				
Break down of estimated cost (registration, travel, lodging,...):				
Note: Budget registration fees to object 63* and budget travel, lodging and meals to object 65*.				
How will this conference improve outcomes for students with disabilities and align with staff Professional Growth Plans?				
Is the estimated cost included in the current budget?		← Drop down to choose yes or no.		
Special Ed Supervisor's Signature			Superintendent's Signature	



Request Approvals

When a request form is approved, the signed form will be emailed back.





How to Code IDEA Part B Revenue for June 2023 Expenditures

- Districts expecting reimbursement for June expenditures for IDEA Part B should accrue revenue as follows:
 - If the district had a negative balance of \$100,000 for IDEA Part B funds (F/S 6702) on the board report on June 30 (end of Period 12 or 13 of FY 2023), 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.**



How to Code IDEA Part B REVENUE For June 2023 Expenditures

On or after July 1, 2023 (during Period 1 of FY 2023-24), the correct entry is:

- **Debit 6702 – 45613 (IDEA Part B Revenue) \$100,000**
- **Credit 6702 – 01410 (Intergovernmental Receivable) \$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 (IDEA Part B Revenue) \$100,000**



Prepping for the October 1, 2023 Amendment Deadline

July/August:

- Commissioner's Memos (2022-23 Carryover and 2023-24 Allocation)
- Add the 2022-23 Cash on Hand and Carryover, the 2022-23 Additional Reserve and 2023-24 preliminary allocation for the October 1 budget total.



Reports: Prepping for the October 1 Amendment Deadline

2022-23 COGNOS AFR (Expenditure) Report (YTD)

- State/Local
- IDEA Part B
- PSPS (if applicable)
- CCEIS/CEIS (if applicable)
- Federal Preschool
- State Preschool
- State EIDT Preschool
- Report of Equipment/Bus/Construction
Purchased forms

2023-24 COGNOS Budget Report NEW (YTD)

- State/Local
- IDEA Part B
- PSPS (if applicable)
- CCEIS/CEIS (if applicable)
- Federal Preschool
- State Preschool
- State EIDT Preschool
- Request to Purchase
Equipment/Bus/Construction forms



September





Prepping for the October 1, 2023 Amendment Deadline

- The October 1 State/Local 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.
- The October 1 IDEA Part B budget total **WILL** differ from the June 1 Application Total.
- The October 1 IDEA Part B budget **IS NOT** entered in Indistar. It is entered in eFinance by the bookkeeper.
- The October 1 budgets are entered by the district bookkeeper in eFinance. The LEA and bookkeeper should agree on the total amount and budget contents. Please compare classroom function codes to classroom ratios.
- When changes to the budgets are needed, a budget amendment (COGNOS Budget Report) should be emailed to SPED Finance.



Prepping for the October 1, 2023 Amendment Deadline

- The October 1, 2023 IDEA Part B budget is considered an amendment to the June 1 Application budget.
- SPED Finance pulls the cycle 1 2023-24 COGNOS Budget Reports and the cycle 9 2022-23 AFR (expenditure) Reports for **State/Local, IDEA Part B** (both Section 611 **School Age** and Section 619 **Federal Preschool**), **State, and State EIDT Preschool**.
- After October 1, submissions are pulled from the system, and 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 2022-23 and current year 2023-24; and
 - Request/Report forms.



School Age AFR MOE Data Form

- Located in MYSPEd, the 2022-23 School Age AFR MOE Data form is due October 15.
- Also located in MYSPEd, the 2023-24 School Age MOE AFR Data form is **open October 16 and due before October 31.**
- All **districts, state agencies and charters** must complete this form online.



Federal and State Preschool

- The district must submit a budget for Federal, State, and State EIDT Preschool by the October 1 deadline.
- If a charter receives Preschool funds for 5-year-olds in Kindergarten, the charter must submit a budget for Federal, State, and State EIDT Preschool by the October 1 deadline.



Federal and State Preschool

- Federal (6710), State (2260), and State EIDT Preschool (2262) allocations for 2023-24 are also announced by Commissioner's Memo.
- 2022-23 carryover amounts and 2023-24 preliminary allocation amounts should be combined for Total Funds Available.
- Expenditure budgets for both Federal, State, and State EIDT Preschool should be entered into eFinance before October 1.
- If the LEA has any carryover funds in 6704, they will require a budget in eFinance even though the funds must be obligated by September 30.



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.

<https://dese.ade.arkansas.gov/Offices/special-education/funding-and-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>

- For this hyperlink, if it asks for a username and password, the username is **apscn** and the password is **docs**.



Due Before October 1

- ✓ Consult Commissioner's Memos for IDEA Part B and Federal, State, and State EIDT Preschool to establish totals.
- ✓ All budgets entered in eFinance: State/Local, IDEA Part B, Federal, State, and State EIDT Preschool.
 - ✓ REMINDER: If the LEA has any carryover in funds 6703 or 6704, they will require a budget in eFinance even though the funds must be obligated by September 30.
- ✓ Complete two forms in MYSPED: 2022-23 AFR MOE Data form before October 15. Between October 16 and October 31, complete the 2023-24 AFR MOE 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 **High-Cost Occurrences** (formerly known as Catastrophic)? Training and materials will be announced this Fall. The Registry opens December 1 and closes on February 6. April 1 is the deadline for submission of claims.
- Is the district on the 2023-24 list for fiscal and program monitoring?



SPED Finance Forms

Remember

- The 2022-23 Report Forms and the 2023-24 Request Forms can be found on the web under Finance Forms: <https://dese.ade.arkansas.gov/Offices/special-education/funding-and-finance/finance-forms>.



Report and Request Forms

**DIVISION OF ELEMENTARY & SECONDARY EDUCATION
SPECIAL EDUCATION
ANNUAL FINANCIAL REPORT—FY2023-24
REPORT OF EQUIPMENT/TECHNOLOGY/BUS PURCHASED/CONSTRUCTION
FOR STUDENTS WITH DISABILITIES**

District LEA#/Name: ← Drop down box select your district

Choose funding source below.

Fund
Choose Fund
Choose Fund
Choose Fund
Choose Fund
Choose Fund

The amounts listed for each function should be \$5,000 or more per unit
and equal the exact amount on the AFR report.

*****Complete One Form Per Fund/Source*****

ITEM #	FUNCTION	LOC/ RM#	DESCRIPTION	QUANTITY	UNIT PRICE	EXTENDED PRICE
1					\$	-
2					\$	-
3					\$	-
4					\$	-
5					\$	-
6					\$	-
7					\$	-
8					\$	-
9					\$	-
10					\$	-
					TOTAL	\$ -

We certify that the purchase(s)/project(s) listed above were purchased to provide special education and related service to students with disabilities.

Special Ed Supervisor's Signature	Superintendent's Signature
Date	Date

NOTE: Items must cost at least \$5,000 per unit and meet the criteria listed in the Financial Accounting Manual. Use a separate sheet for each funding source. The total amount expended for each sheet must equal the total amount spent for the funding source indicated above.

ADE USE ONLY

(DESE) SPECIAL ED OFFICIAL	Date
----------------------------	------

**DIVISION OF ELEMENTARY & SECONDARY EDUCATION
SPECIAL EDUCATION
FY2023-24
REQUEST FOR PURCHASE OF EQUIPMENT/TECHNOLOGY
FOR STUDENTS WITH DISABILITIES**

District LEA#/Name: ← Drop down box select your district

Funding Source

Choose Fund
Choose Fund
Choose Fund
Choose Fund
Choose Fund

← Choose Fund

The amounts listed for each function should be \$5,000 or more per unit.

*****COMPLETE ONE FORM PER FUND/SOURCE*****

ITEM #	FUNCTION	LOC/RM#	DESCRIPTION	QUANTITY	UNIT PRICE	EXTENDED PRICE
1					\$	-
2					\$	-
3					\$	-
4					\$	-
5					\$	-
6					\$	-
7					\$	-
8					\$	-
9					\$	-
10					\$	-
					TOTAL	\$ -

We certify that the equipment/technology listed above will be used to provide special education and related service to students with disabilities.

Special Ed Supervisor's Signature	Superintendent's Signature
Date	Date

NOTE: Equipment/technology items must cost at least \$5,000 per unit and meet the criteria listed in the Financial Accounting Manual. Use a separate sheet for each funding source. The total amount budgeted for each sheet must equal the total amount budgeted for the funding source indicated above.

ADE USE ONLY

Each item listed above, with the exception of item (s) _____, is approved. These items are to be purchased utilizing the source of funds indicated by each equipment item. This approval is based on the purchase of this equipment to provide special education and related services to students with disabilities. All assurances in the IDEA Part B Consolidated applications apply to this approval.

(DESE) SPECIAL ED OFFICIAL	Date
----------------------------	------



2023-24 Budgets

- Reports needed for the October 1 deadline
 - Maintenance of Effort (State/Local accounts)
 - Initial Budgets
 - SPED Finance Monitoring
 - Request and Report Forms for Purchases



LEA Special Education Supervisor Funding

(1240 & 2240)

- Supervisor funds must be coded to Fund/Source (F/S) 2240 and revenue code 32310.
- These funds can be used for salaries and benefits of special education supervisors (or the purchase of the services of a supervisor).
- Expenditures from the current or carryover funds should be coded F/S 1240 or F/S 2240.
- State/Local or IDEA Part B funds can be used to support LEA Supervisor salaries and benefits.



Extended School Year (ESY) Services

(1244 & 2244)

- Two payments will be made:
 - **Part I**
 - For services from end of school year through June 30, 2023, reimbursed in August.
 - Superintendent's Certification due July 19, 2023.
 - **Part II**
 - For services after July 1, 2023, reimbursed in September or October.
 - Superintendent's Certification due September 15, 2023.



Budgeting IDEA Part B

- Look at the previous year's COGNOS AFR expenditure report for a guide.
- Budget the amounts from the Carryover Memo and the Allocation Award Memo **to the penny.**
- Bookkeeper and LEA should work together on the budget.
- Include the Private School Proportionate Share, if applicable.
<https://dese.ade.arkansas.gov/Offices/special-education/funding-and-finance/finance-charts>
- Include CCEIS/CEIS, if applicable.
<https://dese.ade.arkansas.gov/Offices/special-education/funding-and-finance/finance-charts>
- Consult the Procedures Manual for allowable/non-allowable expenditures.
<https://dese.ade.arkansas.gov/Offices/special-education/funding-and-finance/procedures-manual>



Private School Proportionate Share

- Districts with parentally placed private/home school students must set aside the required amount in the October 1, IDEA Part B budget.
- Districts report a number of parentally placed private/home school students on the Private School Survey in MYSPED each December.



Private School Proportionate Share Current Year

- The Private School Proportionate Share should be calculated for **2023-24** using the **December 1, 2022 Child Count** and the number of Private and Home school students reported on the **2022-23 Private School Survey (Question #4, #5, #6, and #7)**.
- A Preliminary PSPS chart for 2023-24 is posted on the web page. <https://dese.ade.arkansas.gov/Offices/special-education/funding-and-finance/finance-charts>
- The calculation on the June 1 Application will **not** be the amount needed for the October 1 amendment, please use chart.
- 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 2022-23 that was not spent must be carried over in 2023-24 in **program code 266**.
- The amount of the **2022-23 Additional Reserve (Funding Source 1)** should be included for PSPS and be budgeted in **carryover program code 266**.
- The **PSPS adjustment from the 2022-23 Preliminary allocation and the 2022-23 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.
<https://dese.ade.arkansas.gov/Offices/special-education/funding-and-finance/finance-charts>
- 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.

<https://dese.ade.arkansas.gov/Offices/special-education/funding-and-finance/finance-charts>

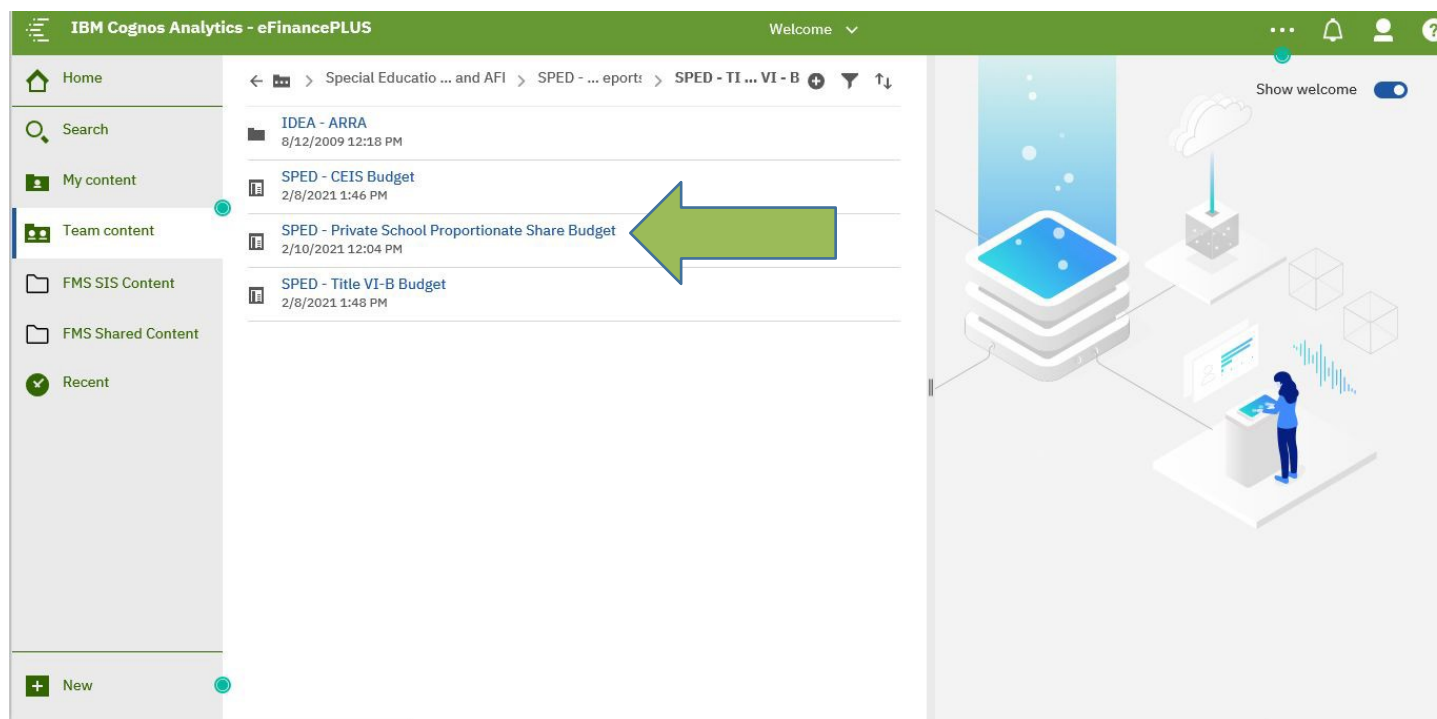
 DIVISION OF ELEMENTARY & SECONDARY EDUCATION SPECIAL EDUCATION FINANCE UNIT PRIVATE SCHOOL PROPORTIONATE SHARE CARRYOVER WORKSHEET FY 2022-23 (Carryover from 21-22) USE PROGRAM CODE 266 ONLY (Previous year)											
DO NOT PRINT											
Download to a computer. Enter 21-22 AFR amount only in the box under Program Code 268. Formula will calculate the Carryover when 21-22 AFR amount is entered.											
LEA #	DISTRICT	FIN-22-032 IDEA Part B (6702) FY21-22 FINAL ALLOC. Grant Award H027A210018	FIN-22-032 ARP School Age (6703) FY21-22 FINAL ALLOC. Grant Award H027X210018	FIN-23-003 2021-22 Additional Grant Award H027A210018	2021-22 ADJ. TOTAL	12/1/2020 Child Count	21-22 ADJUSTED COST PER CHILD	20-21 PSPS Survey COUNT	21-22 ADJUSTED PSPS	21-22 PSPS AFR Amount spent in Program Code 268	Total 21-22 Carryover Program Code 266

PSPS Chart will be updated after the 2023-24 Carryover and Cash on Hand are released.



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 Budget Report

Special Education: Private School Proportionate Share Budget Report

Fiscal Year:
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





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 complete 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 Offset in High-Cost Occurrences

- When filing for High-Cost Occurrences (formerly known as Catastrophic Occurrences), 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.



Legal Expenses

- Legal expenses, including attorney fees and other related hearing expenses, may **NOT** be included when calculating a district's Maintenance of Effort (MOE).
- As stated in the relevant federal regulation, 34 CFR § 300.203, an LEA complies with the MOE requirements, "if the LEA budgets, *for the education of children with disabilities*, at least the same total or per capita amount ... as the LEA spent for that purpose ... for the most recent prior year for which information is available."
- The education of children with disabilities includes special education and related services as defined in federal regulations, 34 CFR §§ 300.34 and 300.39. Neither legal fees nor attorney fees are included in either definition and therefore, may **not** be included in a district's calculation of MOE.



2022-23 AFR Maintenance of Effort Data

- Data Form must be completed by the end of September and is due October 15.
- Click on **Finance** in MYSPEED, then **Finance/School Age AFR Maintenance of Effort Data**.

arksped.k12.ar.us/Applications/MySped/default.aspx

Apps | Conference / Traini... | Topic Tracker | 17 Powerful Workpl... | SFC NEW | DESE Home | DESE SPED | APSCN - Arkansas...

SPECIAL EDUCATION

Support	Monitoring	Finance	Personnel	Students	Exit
Welcome, ADE - SPECIAL EDUCATION UNI		Finance	School Age AFR Maintenance of Effort Data		
Please select the Fiscal Year <input type="text" value="Most Recent"/> for		Extended School Year			
Updated: Cycle 4 SA Verification of EC Report		Residential Placement Registry			
		Residential Placement - Out of State			
		Juvenile Detention Centers			
		Catastrophic Occurrence Registry			
		Early Childhood Services			
		Fiscal Risk Assessment			

An error was found and brought to our attention... system added additional characters, removed characters... on of EC report. During the generation of the report, the... as been fixed.



2022-23 AFR MOE Data

- Choose the 2022-23 form and complete all 4 MOE Tests and list exceptions, if exceptions apply.
- Explain any codes needed in Box C.
- 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.



2022-23 AFR MOE Data

- The AFR MOE 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.

All 4 Tests Must be Completed

TEST #1

State & Local AFR for FY 2022-23 :

Note: Enter the expenditure total from the 2021-22 Year to Date COGNOS State/Local AFR Report NEW, on Line1, Test1. Enter the expenditure total from the 2022-23 Year to Date COGNOS State/Local AFR Report NEW, on Line2, Test1.

1) FY 2021-22 Final Expenditures State & Local (AFR)	\$ 0.00
2) FY 2022-23 Final Expenditures State & Local (AFR)	\$ 0.00
3) FY 2022-23 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://dese.ade.arkansas.gov/Offices/special-education/funding-and-finance/finance-training-material>

2021-22 Local Percentage (%):	00.0000
2022-23 Local Percentage (%):	<input type="text" value="00.0000"/> * (99.9999) DO NOT ROUND

Local AFR for FY 2022-23:

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 2021-22 Final Expenditures (Local Only)	\$ 0.00
2) FY 2022-23 Final Expenditures (Local Only)	\$ 0.00
3) FY 2022-23 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 2021-22 Final Expenditures State&Local-AFR	\$ 0.00
2) December 1, 2021 Child Count	0
December 1, 2021 EC Child Count	0
3) FY 2021-22 State&Local AFR per Capita	\$ 0.00
4) FY 2022-23 Final Expenditures State&Local AFR	\$ 0.00
5) December 1, 2022 Child Count	0
December 1, 2022 EC Child Count	0
6) FY 2022-23 State&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 2021-22 Final Expenditures (Local Only)	\$ 0.00
2) December 1, 2021 Child Count	0
December 1, 2021 EC Child Count	0
3) FY 2021-22 Local AFR per Capita	\$ 0.00
4) FY 2022-23 Final Expenditures (Local Only)	\$ 0.00
5) December 1, 2022 Child Count	0
December 1, 2022 EC Child Count	0
6) FY 2022-23 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)



2022-23 AFR MOE Data: Test #1

- **Test #1, line 1** asks for the final expenditure amount for 2021-22, since this is the amount that must be met for Maintenance of Effort for 2022-23.
- **Test #1, line 2** asks for the final expenditure amount for 2022-23.
- 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).

TEST #1

State & Local AFR for FY 2022-23 :

Note: Enter the expenditure total from the 2021-22 Year to Date COGNOS State/Local AFR Report NEW, on Line1, Test1. Enter the expenditure total from the 2022-23 Year to Date COGNOS State/Local AFR Report NEW, on Line2, Test1.

1) FY 2021-22 Final Expenditures State & Local (AFR)	\$ 0.00
	*
2) FY 2022-23 Final Expenditures State & Local (AFR)	\$ 0.00
	*
3) FY 2022-23 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)



2022-23 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 pre-populate 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://dese.ade.arkansas.gov/Offices/special-education/funding-and-finance/finance-training-material>

2021-22 Local Percentage (%): 00.0000
2022-23 Local Percentage (%): * (99.9999) DO NOT ROUND

Local AFR for FY 2022-23:

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 2021-22 Final Expenditures (Local Only)	\$ 0.00
2) FY 2022-23 Final Expenditures (Local Only)	\$ 0.00
3) FY 2022-23 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)



Pulling the Local Revenue Report

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



Menu Quick Search

- Fund Accounting
 - Entry & Processing
 - Periodic Routines
 - Reports
 - Reference Tables
 - Custom
- Accounts Payable Reports
 - Cash Requirements
 - Cash Requirements in Check Format
 - Check Register
 - Check Register w/System Voids
 - Use Tax Report
 - Vendor Payment History
 - Year to Date Discounts
- Budget Control Reports
 - Budget Allocations
 - Budget Control Status
 - Budgets Exceeded
- Financial Statements
 - Cash Receipts
 - Encumbrance Activity Reports
 - Encumbrance Status Reports
 - Enterprise Fund Income Statement
 - Prior And Current Yr Cash Report
 - Receivable Status Reports
 - Trial Balance
- Daily Transaction Listings
 - Journal Entry Report
- Expenditure Comparison Reports
 - Detail Exp Comparison Report
 - Expenditure Comparison Report
 - Summary Exp Comparison Report
- Expenditure Status Reports
 - Detail Expenditure Status Report
 - Expenditure Status Report
 - GASB Detail Expenditure Status Report
 - GASB Expenditure Status Report
 - GASB Summary Expenditure Status Report
 - Summary Exp Status Report
- Project Status Reports
 - Project Status Detail Report
 - Project Status Report
 - Project Summary Report
- Revenue Comparison Reports
 - Detail Revenue Comparison Report
 - Revenue Comparison Report
 - Summary Rev Comparison Report
- Revenue Status Reports
 - Detail Revenue Status Report
 - GASB Revenue Status Report
 - Revenue Status Report
 - Summary Revenue Status Report
- Audit Trails
 - Expenditure Audit Trail
 - Expenditure Transaction Analysis
 - General Ledger Audit Trail
 - GL Transaction Analysis
 - Project Audit Trail
 - Project Transaction Analysis
 - Revenue Audit Trail
 - Revenue Transaction Analysis
- Balance Sheets
 - Print Balance Sheets by Fund
 - Print Combining Balance Sheet
 - Print Consolidated Balance Sheet



eFinancePLUS

Menu Quick Search


- Fund Accounting
- Purchasing
- Human Resources
- e-Forms & Tools





Screen Shot for the Local Revenue Report

Report Information

 This report will print a summary of the revenue status by fund.

Report Format

Format Type *



Report Criteria

Fund
FUNCTION
LOCATION
PROGRAM
SUBJECT
BUDGET UNIT
Account



[23458]* Fund: brackets

[Advanced Search](#)



10000:19999

Additional Criteria

Year *

Period *





Local Revenue Report

ARKANSAS PUBLIC SCHOOL COMPUTER NETWORK
 DATE: 06/09/2021
 TIME: 08:30:32

PAGE NUMBER: 1
 REVSTALL

SUMMARY REVENUE STATUS REPORT (BOARD FORMAT)

SELECTION CRITERIA: orgn.fund like '[23458]%' and revledgr.account between '10000' and '19999'
 ACCOUNTING PERIOD: 13/22

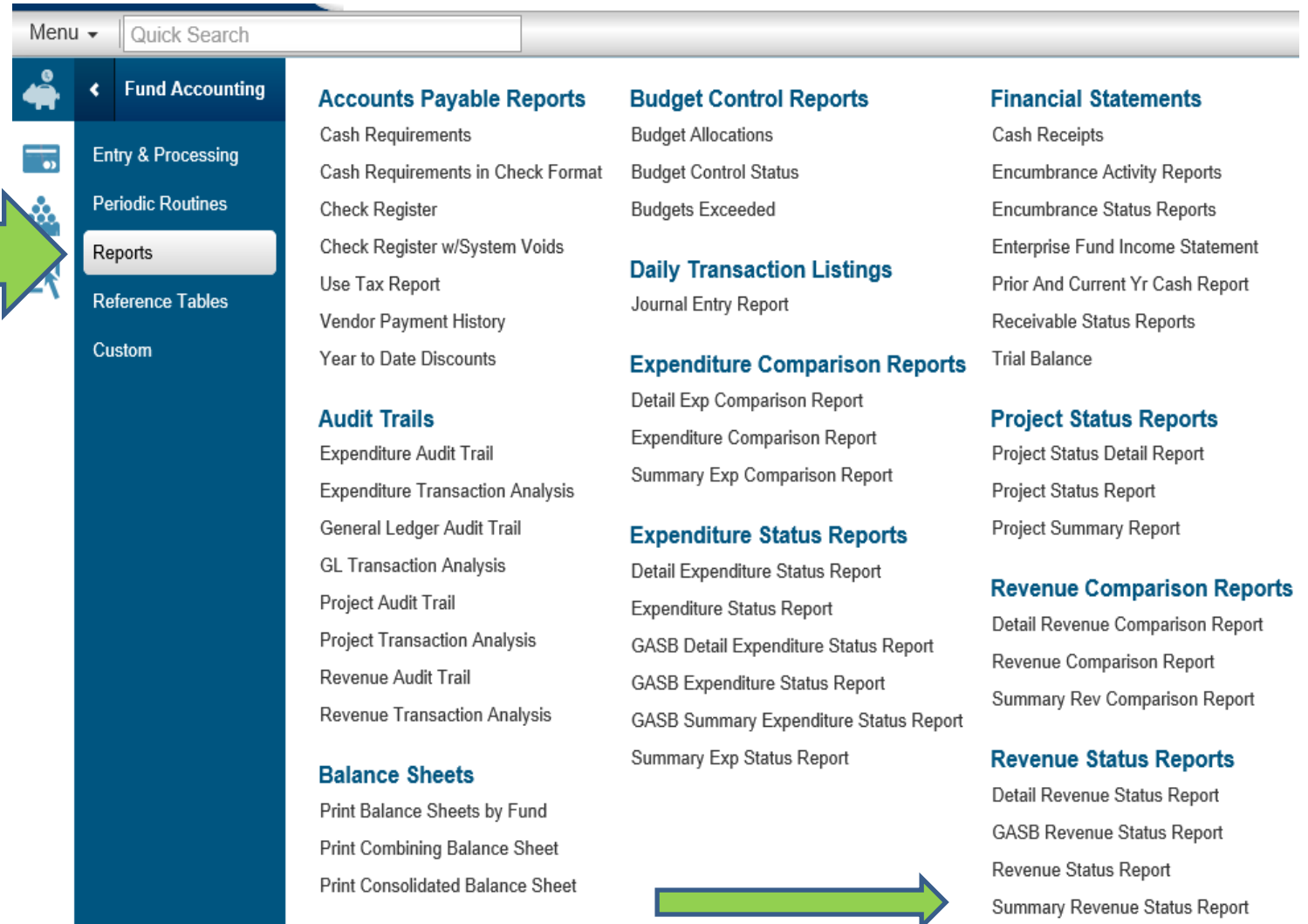
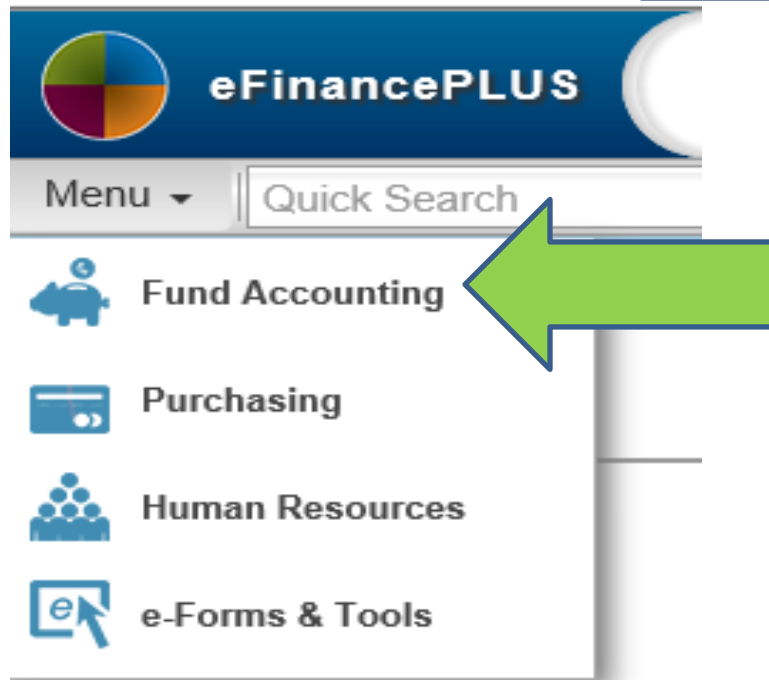


ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	AVAILABLE BALANCE	YTD/ BUD
11110	PROPERTY TAXES-CURRENT	2,645,000.00	.00	.00	2,456,117.99	188,882.01	92.86
11115	PROPERTY TAX RELIEF	150,000.00	.00	.00	194,402.38	-44,402.38	129.60
11120	PROPERTY TAX-40% BY 6/30	790,000.00	.00	.00	790,163.23	-163.23	100.02
11125	40% - RELIEF	535,000.00	.00	.00	567,255.85	-32,255.85	106.03
11140	PERSONAL TAX - DELINQUENT	168,000.00	.00	.00	119,252.01	48,747.99	70.98
11150	EXCESS COMMISSION	15,000.00	.00	.00	62,928.15	-47,928.15	419.52
11160	LAND REDEMPTION & DELINQU	118,462.00	.00	.00	103,887.58	14,574.42	87.70
11200	SALES AND USE TAX	.00	.00	.00	.00	.00	.00
11400	PENALTIES/INTEREST ON TAX	.00	.00	.00	.00	.00	.00
11500	INTEREST ON UNAPP PROP TA	.00	.00	.00	71.98	-71.98	.00
12800	REVENUE IN LIEU OF TAXES	20,000.00	.00	.00	18,993.78	1,006.22	94.97
13120	SUMMER SCHOOL	.00	.00	.00	.00	.00	.00
13210	REGULAR DAY SCHOOL	.00	.00	.00	.00	.00	.00
13290	OTHER PROGRAMS	.00	.00	.00	.00	.00	.00
15100	INTEREST ON INVESTMENTS	35,200.00	.00	.00	134,584.45	-99,384.45	382.34
16110	DAILY SALES	120,000.00	.00	.00	95,324.64	24,675.36	79.44
16300	SP FUNCTIONS - CONTRACT	165,000.00	.00	.00	136,264.45	28,735.55	82.58
16900	OTHER FOOD SVS REVENUE	2,000.00	.00	.00	1,350.00	650.00	67.50
19130	BLDGING RENTAL	20,000.00	.00	.00	16,700.00	3,300.00	83.50
19200	PRIVATE CONTRIBUTIONS	5,000.00	.00	.00	168,455.00	-163,455.00	3369.10
19300	SALES OF SUPPLIES & MATER	.00	.00	.00	.00	.00	.00
19400	TEXTBOOK SALES & RENTALS	.00	.00	.00	.00	.00	.00
19510	OTHER LEA WITHIN STATE	.00	.00	.00	.00	.00	.00
19800	REFUNDS OF PRIOR YR EXPEN	15,100.00	.00	.00	119,032.43	-103,932.43	788.29
19900	MISC REV FR LOCAL SOURCES	20,000.00	.00	.00	14,003.94	5,996.06	70.02
TOTAL REPORT		4,823,762.00	.00	.00	4,998,787.86	-175,025.86	103.63



Pulling the State Revenue Report

Pull a *Summary Revenue Status Report* (Board Format) for local 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

 This report will print a summary of the revenue status by fund.

Report Format

Format Type *

Report Criteria

Fund

FUNCTION

LOCATION

PROGRAM

SUBJECT

BUDGET UNIT

Account

[Advanced Search](#)

20000:32999

Additional Criteria

Year *

Period *



State Revenue Report



SELECTION CRITERIA: rev\edgr.account between '20000' and '32999'
 ACCOUNTING PERIOD: 13/22

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	AVAILABLE BALANCE	YTD/ BUD
22000	RESTRICTED GRANTS IN AID	.00	.00	.00	.00	.00	.00
31101	FOUNDATION FUNDING	24,795,913.00	.00	.00	24,795,913.00	.00	100.00
31103	98% TAX COLLECT GUARANTEE	.00	.00	.00	66,957.00	-66,957.00	.00
31450	STUDENT GROWTH	.00	.00	.00	1,597,485.00	-1,597,485.00	.00
31460	DECLINING ENROLLMT	.00	.00	.00	.00	.00	.00
31900	OTHER	.00	.00	.00	.00	.00	.00
32232	SCH RECOGNITION AWARDS	.00	.00	.00	25,236.22	-25,236.22	.00
32250	PQE INDUCTION/MENTORING	.00	.00	.00	.00	.00	.00
32251	CWIP GRANT	.00	.00	.00	.00	.00	.00
32252	TESS AND LEADS	.00	.00	.00	.00	.00	.00
32256	PROFESSIONAL DEVELOPMENT	145,005.00	.00	.00	145,005.00	.00	100.00
32260	ACT 799-GAME & FISH COMM	.00	.00	.00	.00	.00	.00
32290	OTHER GRANTS-REG ED	.00	.00	.00	.00	.00	.00
32310	HAND CHILD-SUPV/EXTEND YR	22,000.00	.00	.00	24,411.32	-2,411.32	110.96
32314	SPEX EXT SCH YR	5,000.00	1,277.56	.00	6,975.56	-1,975.56	139.51
32330	NON-HAND-RESID TREATMENT	.00	.00	.00	.00	.00	.00
32340	HAND-RESIDENT TREATMENT	.00	.00	.00	.00	.00	.00
32355	SPEC ED-CATASTROPHIC OCC	90,000.00	.00	.00	103,124.78	-13,124.78	114.58
32360	EXCEPTIONAL CHILD GRANT	.00	.00	.00	.00	.00	.00
32361	AP INCENTIVE	.00	.00	.00	11,070.93	-11,070.93	.00
32370	ALTERNATIVE LEARNING	411,805.00	.00	.00	411,805.00	.00	100.00
32371	LIMITED ENGLISH PROFICIEN	71,656.00	.00	.00	76,050.00	-4,394.00	106.13
32381	NSLA STATE AID	1,164,038.00	.00	.00	1,164,038.00	.00	100.00
32382	NSL MATCH GRANT	.00	.00	.00	3,012.83	-3,012.83	.00
32415	SEC VOC CNTR	153,562.50	.00	.00	153,562.52	-.02	100.00
32480	VOC NEW PGM START-UP	.00	.00	.00	13,969.54	-13,969.54	.00
32520	MATCHING (STATE)	13,483.00	.00	.00	14,499.81	-1,016.81	107.54
32710	AR BETTER CHANCE(ABC)GRNT	84,000.00	.00	.00	89,578.56	-5,578.56	106.64
32912	GENERAL FACILITIES	.00	.00	.00	.00	.00	.00
32913	GROWTH FACILITY FUNDINGS	.00	.00	.00	.00	.00	.00
32915	DEBT SERV SUPPLEMENT	229,500.00	.00	.00	229,500.00	.00	100.00
32924	FACILITIES PARTNERSHIP	.00	.00	.00	768,662.74	-768,662.74	.00
32941	GOV COMP SCIENCE GRANT	.00	.00	.00	.00	.00	.00
32990	OTHER GRNTS/AID FRM STATE	.00	.00	.00	.00	.00	.00
TOTAL REPORT		27,185,962.50	1,277.56	.00	29,700,857.81	-2,514,895.31	109.25



YTD Revenue Total

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

Local Revenue	4,998,787.86
State Revenue	29,700,857.81
Total	34,699,645.67



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

$$4,998,787.86 / 34,699,645.67 = 14.4059\%$$

Use the
Percentage key



MOE Test #2 Local Percentage

Enter the Local Percentage (**example**) into MOE Test #2 of the 2022-23 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://dese.ade.arkansas.gov/Offices/special-education/funding-and-finance/finance-training-material>

2021-22 Local Percentage (%): 00.0000

2022-23 Local Percentage (%): * (99.9999) DO NOT ROUND



2022-23 AFR MOE Data

- **Tests #3 and #4** populate 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 2021-22 Final Expenditures State&Local-AFR	\$ 0.00
2) December 1, 2021 Child Count	0
December 1, 2021 EC Child Count	0
3) FY 2021-22 State&Local AFR per Capita	\$ 0.00
4) FY 2022-23 Final Expenditures State&Local AFR	\$ 0.00
5) December 1, 2022 Child Count	0
December 1, 2022 EC Child Count	0
6) FY 2022-23 State&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 2021-22 Final Expenditures (Local Only)	\$ 0.00
2) December 1, 2021 Child Count	0
December 1, 2021 EC Child Count	0
3) FY 2021-22 Local AFR per Capita	\$ 0.00
4) FY 2022-23 Final Expenditures (Local Only)	\$ 0.00
5) December 1, 2022 Child Count	0
December 1, 2022 EC Child Count	0
6) FY 2022-23 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)



Test for Meeting MOE

- Below Test #4, the user should indicate which MOE Test the District is using for 2022-23.

Please indicate which of the 4 Tests the District is using to meet MOE for 2022-23: (ONLY CHOOSE ONE TEST)

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



2022-23 AFR MOE Data: A1

- A1 Departure of Personnel: Voluntary departure by retirement or otherwise or departure for just cause.
- If the person departing in 2021-22 was replaced by a newly hired person at a lower salary in 2022-23, 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.

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--

*NOTE: If the person departing in FY2020-21 was replaced by a newly hired person at a lower salary in FY2021-22, 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.

§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) and **does not include medical leave. Refer to Procedures Manual.**



A1 Example

34 CFR 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 the **Detailed Distribution Report** showing the salary and benefits amount paid (or to be paid) to the newly hired staff member. SPED Finance email addresses are on the last slide.
- 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.



2022-23 MOE Data : A2

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

A2. Decrease in enrollment of children with disabilities.

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

Only Valid after the 12/01/22 child count is received

1. FY 12-01-21 Child Count	0
FY 12-01-21 EC Child Count	0
2. FY 12-01-22 Child Count	0
FY 12-01-22 EC Child Count	0
3. Decrease from Previous Year	
4. FY 2021-22 State/Local Special Ed MOE Expenditures \$	
5. Per child expenditures (#4 / #1)	\$
6. Amount of Reduction (#5 * #3)	\$



****2022-23 AFR MOE Data: A3-A4

- Exceptions A3 and A4 are one time expenditures from 2021-22 that did not occur in 2022-23.
- A3 expenditures are tied to a student that left in 2021-22.
- A4 expenditures are costly items such as equipment purchased in the 2021-22 year that did not occur again in 2022-23.

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 \$



Changes for A4 Exceptions

- Exception A4: A one-time expense, such as equipment/construction, must be paid over a multi-year period. The amount paid in the final year is the amount allowable for exception 34 CFR 300.204(d). The expense must be greater than the federal microtransaction threshold of \$10,000.00.



A4. 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 2-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



2022-23 AFR MOE Data

- The data form continues to ask for an explanation of expenditures in selected codes used in State/Local AFR, IDEA Part B AFR, Federal, State, and State EIDT Preschool 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 15.**

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

- C. Expenditure charged to State/Local Special Education funds and IDEA Title V1 B funds must be used to provide special education and special education related services for students with disabilities. Appropriate special education functions and program codes must be used for budgets and expenditures.
[Division of Elementary and Secondary Education - Offices - Special Education - Funding & Finance - Finance Training Material \(arkansas.gov\)](#)

Codes from the "Account Code listing" that requires an explanation should be entered in this box.

CODES NOT ALLOWED WITH SPED PROGRAM CODES:

1103-1197, 1500-1599, 1900-1990, 2315

[Account Code Listing](#)

- 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 2022-23 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 by * on



EOY Maintenance of Effort

- At the beginning of the 2023-24 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.
<https://dese.ade.arkansas.gov/Offices/special-education/funding-and-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 IDEA Part B, into a State/Local account **BEFORE CLOSING THE FISCAL YEAR**.
- If the district has a **preapproved** 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.



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.



Maintenance of Effort

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).

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.



October - November





Excess Cost

- Beginning in 2023-2024 Excess Cost is calculated by DESE-OSE and documentation of meeting the requirement is kept internally.
- If the LEA does not meet Excess Cost initially DESE-OSE will notify the SEA and work with the LEA to capture any additional expenditures to assist in meeting the Excess Cost requirement.



Fiscal 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:
<https://dese.ade.arkansas.gov/Offices/special-education/funding-and-finance/fiscal-monitoring>
- The Monitoring Cycle calendar is available at the following link:
<https://dese.ade.arkansas.gov/Offices/special-education/monitoring-and-program-effectiveness/monitoring-procedures>

The screenshot shows the Arkansas Department of Education website. At the top right, there is a profile for Johnny Key, Secretary | Read Bio, Department of Education. Below the navigation bar, there are two main sections: 'Special Education' and 'Funding & Finance'. The 'Funding & Finance' section is expanded, showing a list of sub-items: Early Childhood / Preschool, Finance Charts, Finance Forms, Fiscal Monitoring, Finance Training Material, High-Cost Occurrences, Procedures Manual, and Residential Placement. A large blue arrow points to the 'Fiscal Monitoring' item in this list. The 'About Us' section for 'Funding & Finance' is also visible, providing contact information for the Arkansas Department of Education, Division of Elementary and Secondary Education, located at 1401 West Capitol Ave, Suite 450, Little Rock, AR 72201.



Fiscal 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.

<https://dese.ade.arkansas.gov/Offices/special-education/funding-and-finance/finance-forms>



Fiscal Monitoring

FINDINGS:

- PURCHASING EQUIPMENT WITHOUT PRIOR APPROVAL
- TIME CERTIFICATION
- GIFTS, GIFT CARDS
- GRADUATION ITEMS
- DECORATIONS
- ENTIRE COST OF FIELD TRIPS
- REFRESHMENTS/SNACKS
- MONTHLY SERVICES SUCH AS PEST CONTROL, WATER COOLER, COFFEE, FRAGRANCE, ETC.

FINDINGS:

- MEALS/SNACKS FOR STAFF
- FLORIST ITEMS
- FOOD/GROCERY ITEMS THAT DO NOT MEET ALLOWABLE CRITERIA
- CLOTHES: GROUP T-SHIRTS, ETC.
- TOYS
- SUPPLANTING ISSUES WITH CONSTRUCTION PROJECTS
- CANNOT RUN A BUSINESS OUT OF THE GRANT: PURCHASING ITEMS TO SELL FOR A FUNDRAISER OR FOR PROFIT (BAKE SALES, COFFEE CARTS, ETC.)



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
- Can include provision around inclusive practices



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 15, 2023**, should be included in this survey.



Private School Survey

The Private School Survey will open
December 1, 2023,
and must be completed online by
December 15, 2023.

The completed survey should be printed after
submission. Please email or fax to:
spedfinance.indistar@ade.arkansas.gov
Fax: 501-682-4313

A screenshot of the ARKSPED Portal website. At the top left is the Arkansas Department of Education logo. To its right, the text reads "Arkansas Department of Education" and "Special Education Unit". Below this is the heading "Welcome to the new ARKSPED Portal." followed by a paragraph: "This webpage now only hosts information regarding applications to support Special Education in the state of Arkansas. If you are looking for the main website of the Special Education Unit at the Arkansas Department of Education, click here to go to the new ADE SEU website." A large white arrow with a black outline points down from the text to a grid of six colored squares. The squares are arranged in two rows of three. The top row contains a pink square labeled "MYSPEd", a blue square labeled "SURVEYS", and a green square labeled "ASTIS". The bottom row contains a purple square labeled "ARMAc", a light purple square labeled "RPR", and a blue square labeled "CIRCUIT".



High-Cost Occurrences

(formerly Catastrophic Occurrences)

- Refer to High-Cost Occurrences Funding Guide posted on web:
<https://dese.ade.arkansas.gov/Offices/special-education/funding-and-finance/high-cost-occurrences>



January - February





March - May





High-Cost Occurrence Registry

- Registry closes in February 6th for student data transfer. Students will not be able to be **ADDED** in MySped HCO Registry after the closure.
- HCO Registry reopens February 16th.
- HCO Registry closes on April 1st. No student data entry is allowed after this date.

- **NEW:**
- All LEAs will utilize the High-Cost Occurrence Calculation Sheet created by DESE-OSE to assist in accurate cost calculations, increase efficiency at the LEA level, and allow for a better turn around in processing all HCO claims and sending out reimbursements to the LEA.
- All LEAs will submit 1 IEP for every 10 claims by April 1st to the DESE-OSE. The highest value claim is a required submission. This will assist DESE-OSE in reviewing and approving claims.



Comprehensive Coordinated Early Intervention Services (CCEIS) and Coordinated Early Intervention Services (CEIS)

CCEIS/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.



CCEIS & CEIS

REQUIRED - CCEIS

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 - CEIS

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 CCEIS/CEIS allowable percentage is taken from the IDEA Part B 2023-24 allocation amounts of both Section 611 School Age and Section 619 Preschool. Allowable CCEIS/CEIS percentages will be posted on the SPED website.

<https://dese.ade.arkansas.gov/Offices/special-education/funding-and-finance/finance-charts>

- Remember to use **function code 1297** for CCEIS/CEIS budget and expenditures with appropriate program codes:
 - **VOLUNTARY**: CEIS: Program code 264 Carryover and 265 Current Year
 - **REQUIRED**: CCEIS: Program code 267 Carryover and 269 Current Year



Coordinated Early Intervention Services

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

The screenshot shows the IBM Cognos Analytics - eFinancePLUS interface. The top navigation bar is green and contains the text "IBM Cognos Analytics - eFinancePLUS" on the left, "Welcome" with a dropdown arrow in the center, and three icons (three dots, a bell, and a person) on the right. A left-hand navigation pane is visible, containing links for Home, Search, My content, Team content, FMS SIS Content, FMS Shared Content, and Recent. The main content area displays a breadcrumb trail: "Special Educa ... and Af > SPE ... port > SPED - TI ... VI - B +". Below the breadcrumb is a list of files:

- IDEA - ARRA (8/12/2009 12:18 PM)
- SPED - CEIS Budget (2/8/2021 1:46 PM) - A green arrow points to this file.
- SPED - Private School Proportionate Share Budget (4/2/2021 7:41 AM)
- SPED - Title VI-B Budget (9/22/2021 3:13 PM)

The right side of the interface features a 3D-style illustration of a person interacting with a large screen displaying a bar chart, with various data visualization icons and a central server stack.



Coordinated Early Intervention Services

- If a district did **not** receive approval for CCEIS/CEIS on the 2023-24 March Application, the district must submit a CCEIS/CEIS application for approval to SPED Finance.
- The CCEIS/CEIS application forms are available on the website: <https://dese.ade.arkansas.gov/Offices/special-education/comprehensive-coordinated-early-intervening-services-cceis>.



Spring Final Amendment Allocations

- In the Spring, the final IDEA Part B and Federal, State, and State EIDT Preschool Allocations are announced in Commissioner's Memos. June 1 is usually the deadline for adjusting the IDEA Part B and Preschool budget totals in eFinance.
- These adjustments are amendments to the budget that are entered into eFinance. Please email your assigned person in SPED Finance when these are completed.



Spring and End of Year

- Adjust IDEA Part B, Federal, State, and State EIDT Preschool Budgets to Final Allocation Memo
- If adjustments are made to the State/Local Budget, email your assigned person in SPED Finance when changes have been completed
- Maintenance of Effort
- 10% Variance for amendments
- Accrual and coding



Monthly Updates

Monthly updates from the Special Education Finance Unit will be emailed to all LEA Supervisors and bookkeepers on the progress of meeting their CCEIS obligation. The emails will be sent out following the pull the 2nd Saturday of each month and will include carryover and required obligations and current AFR amounts.

22-23 CCEIS/CEIS										
		CARRYOVER				REQUIRED				
A	B	C	D	E	F	G	H	I	J	K
LEA #	District	22-23 Budgeted Carryover (267)	21-22 Required Carryover (267)	AFR - Carryover (267) 10/24/22	Carryover Remaining (267)	22-23 Budgeted Current FY (269)	22-23 Required Current FY (269)	AFR - Current FY (269) 10/24/22	Current FY Remaining (269)	Total Remaining
		\$85,140.07	\$135,213.17	\$0.00	\$135,213.17	\$564,016.53	\$181,207.88	\$42,395.96	\$138,811.92	\$274,025.09



June





Coding: FMS Announcement

- Journal entries to salaries will **NOT** be allowed.
- The current process to redistribute payroll will remain the same.
- Bookkeepers will have **ONE** opportunity to redistribute records before fiscal year end.





Additional Information





Residential Reimbursement

- In-State Reimbursement
 - School districts with approved residential facilities are eligible for reimbursement of education costs for disabled and non-disabled students.
- Out-of-State Reimbursement
 - The school district where the student is a resident is eligible for reimbursement of education costs for disabled students only who are provided services at approved out-of-state residential treatment facilities.



Amendments

- Districts may amend at any time during the fiscal year.
- October 1, 2023, and June 1, 2024, are required deadlines for amendments to adjust budgets based on a Commissioner's Memo.
- In the Spring, a revised and final 2023-24 allocation will be announced by Commissioner's Memo. All IDEA Part B School Age (Section 611), Federal (Section 619), State, and State EIDT budget totals should be adjusted in the eFinance system by June 1, 2024. No amendment forms are needed. A COGNOS Budget Report should be emailed to your assigned person in SPED Finance as the official amendment.



Check Commissioner's Memos

- Visit <http://adecm.arkansas.gov/Default.aspx> to view 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 2020-2021 Include memo text on keyword search

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

New: Memo(s) published in the last 24 hours. Update: Memo(s) updated recently past 24 hours. Archive: Memo(s) that are not applicable because of change in law, statute, rules and guidelines

Informational	FIN-21-030 2021 Annual School Election Timeline Division: Fiscal & Administrative Services View Details	03/17/2021
Informational	COM-21-101 High Reliability Teacher Certification Cohort 2 Applications Due March 22nd Division: Central Administration View Details	03/17/2021
Informational	COM-21-102 Foundations of Scheduling and Building Structures for Systematic Interventions for Elementary Schools with Mike Mattos Division: Central Administration View Details	03/17/2021
Informational	FIN-21-029 2019-2020 Annual Statistical Report Division: Fiscal & Administrative Services View Details	03/15/2021



Reminders & Resources








3-Month Snapshots

- 3-month snapshots from the Special Education Finance Unit are emailed to all LEA Supervisors and the FMS listserv each month.
 - Upcoming technical assistance and PD
 - Upcoming fiscal obligations
 - Updated guidance documents and charts



Monthly TA Calls


 DIVISION OF ELEMENTARY & SECONDARY EDUCATION
 
 Johnny Key
 Secretary | Read Bio*
 Department of Education
 

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Offices

The Special Education Unit in the Division of Learning Services collaborates with local school districts, educational service cooperatives, and other state agencies to ensure that all children 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.

Alternate Pathway to Graduation	Child Find	CIRCUIT
Comprehensive Coordinated Early Intervening Services	Dispute Resolution	Early Childhood
Funding & Finance	Inclusive Practices	Monitoring
MySpEd Resource	Parents	Paraprofessionals
Policy/Regulations	Presentations	Public Reporting
Special Education Forms	Response to Intervention (RTI)	Standards Based IEPs
Teachers	Technical Assistance Providers	Technical Assistance Resources

Related Files

- Supreme Court of the United States - Endrew F. VS Douglas County School District
- Questions and Answers on U. S. Supreme Court - Endrew F. VS Douglas County School District
- Arkansas Technical Assistance Manual: Identification of Students with Specific Learning Disabilities (AR TAM-SLD)
- Navigating the Intervention and Evaluation Process for ELs with Potential Disabilities
- Family Guide to Special Education

Related Links

- Arkansas Medicaid in the Schools
- ADE SEU LiveBinders
- Surveys
- Shortened School Day and Homebound Decision Guidance
- Special Education Process Guide
- Local SA Supervisors
- Local EC Coordinators
- SEA Supervisors
- Succeed Scholarship
- Monthly 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 Powerpoint presentation accompanies each call.



Special Education Website

The Special Education page is on the DESE website.

<https://dese.ade.arkansas.gov/Offices/special-education>

Special Education

- Accessible Educational Materials (AEM)
- Advisory Council
- Alternate Pathway to Graduation
- Children and Youth with Sensory Impairments and Additional Disabilities
- Comprehensive Coordinated Early Intervening Services (CCEIS)
- Curriculum & Assessment
- Data & Research
- Dispute Resolution
- Early Childhood Special Education
- Family Resources
- Funding & Finance
- Instructions to view PDF
- Monitoring and Program Effectiveness
- Monthly Calls

Offices

The Special Education Unit in the Division of Learning Services collaborates with local school districts, educational service cooperatives, and other state agencies to ensure that all children 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.

Related Files

- Supreme Court of the United States - Andrew F. VS Douglas County School District
- Questions and Answers on U. S. Supreme Court - Andrew F. VS Douglas County School District
- Arkansas Technical Assistance Manual: Identification of Students with Specific Learning Disabilities (AR TAM-SLD)
- Navigating the Intervention and Evaluation Process for ELs with Potential Disabilities
- Family Guide to Special Education

Related Links

- Arkansas Medicaid in the Schools
- ADE SEU LiveBinders
- Surveys
- Shortened School Day and Homebound Decision Guidance
- Special Education Process Guide
- Local SA Supervisors
- Local EC Coordinators
- SEA Supervisors

Alternate Pathway to Graduation | **Child Find** | **CIRCUIT**
Comprehensive Coordinated Early | **Dispute Resolution** | **Early Childhood**



Special Education Website



Johnny Key
Secretary | Read Bio
Department of Education



- About
- Stakeholders
- State Board
- Offices
- Directory
- Tools
- Search

Special Education

- Accessible Educational Materials (AEM)
- Advisory Council
- Alternate Pathway to Graduation
- Children and Youth with Sensory Impairments and Additional Disabilities
- Comprehensive Coordinated Early Intervening Services (CCEIS)
- Curriculum & Assessment
- Data & Research
- Dispute Resolution
- Early Childhood Special Education
- Family Resources

Funding & Finance

- Early Childhood / Preschool
- Finance Charts
- Finance Forms
- Fiscal Monitoring
- Finance Training Material
- High-Cost Occurrences
- Procedures Manual
- Residential Placement
- VI-B Application

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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Division of Elementary and Secondary Education
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Little Rock, AR 72201
Phone: 501-682-4221
Fax: 501-682-4313



Updated Training Documents

- Updated training documents are posted at the following link:
<https://dese.ade.arkansas.gov/Offices/special-education/funding-and-finance/finance-training-material>

The screenshot shows the Arkansas Department of Education website. The header includes the logo for the Division of Elementary & Secondary Education and the name of the Secretary, Johnny Key. The navigation menu includes links for About, Stakeholders, State Board, Offices, Directory, and Tools. The main content area is titled "Finance Training Material" and contains sections for "Important Notes" and "FY 2020-21" with various links to guides and reports. A left sidebar lists various categories, with "Funding & Finance" expanded to show "Finance Training Material" highlighted by a green arrow.



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When emailing, please include the LEA number and district name in the subject line.