



SPED FINANCE PROCESS GUIDE

2022 - 2023

UPDATED 11/1/2022





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July - August





July-August

- eFinance coding for End of Year (EOY)
- Approved Application
- Check Commissioner's Memos for 2022-23 Allocation awards and 2021-22 carryover amounts
- Preparing for the October 1 deadline
- Are you a new LEA?



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 2021-22 are used to confirm that districts met their 2021-22 Maintenance of Effort. The **cycle 1 budget** report pull is used to check the current 2022-23 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 menu includes links for About, Stakeholders, State Board, Offices, Directory, Tools, and Search. The main content area is titled "Funding & Finance" and includes an "About Us" section with contact information. A sidebar menu lists various categories, with "Funding & Finance" expanded to show sub-items: Early Childhood / Preschool, Finance Charts, Finance Forms, Fiscal Monitoring, Finance Training Material, High-Cost Occurrences, Procedures Manual, and Residential Placement. A green arrow points to the "Procedures Manual" link.



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: 21
Year-to-Date

| 2021 State/Local Budget | \$2,488,935.72 | | | | | | | |
|--|-----------------------------------|---|-----------------------------|-----------------------------------|---------------------------|---------------------|-----------------------|--|
| 2020 State/Local Expenditures - | \$2,306,258.62 | | | | | | | |
| *Maintenance of Effort Status: \$182,677.10 | | | | | | | | |
| FUNCTION | 01. Employee Salaries Cert(61110) | 02. Employee Salaries Classified(61120) | 03. Employee Benefit(62000) | 04. Professional Technical(63000) | 06. Other Services(65000) | 07. Supplies(66000) | Totals | |
| 1212 ITINERANT-SPEECH | 328,130.00 | 0.00 | 80,509.49 | 0.00 | 0.00 | 0.00 | \$408,639.49 | |
| 1220 RESOURCE ROOM | 355,836.50 | 0.00 | 88,964.78 | 0.00 | 0.00 | 0.00 | \$444,801.28 | |
| 1230 SPECIAL CLASS-1:15 RATIO | 105,300.00 | 19,097.00 | 36,003.86 | 0.00 | 0.00 | 0.00 | \$160,400.86 | |
| 1240 SELF-CONT | 258,214.20 | 20,537.00 | 75,242.78 | 0.00 | 0.00 | 0.00 | \$353,993.98 | |
| 1285 SP ED CO-TEACH | 481,722.00 | 0.00 | 130,017.95 | 0.00 | 0.00 | 0.00 | \$611,739.95 | |
| 1290 PRE-SCHOOL SPECIAL NEEDS | 0.00 | 0.00 | 0.00 | 0.00 | 153,116.78 | 0.00 | \$153,116.78 | |
| 2292 SP ED SUPV/CLERICAL | 197,966.55 | 0.00 | 49,084.94 | 0.00 | 0.00 | 0.00 | \$247,051.49 | |
| 2720 VEHICLE OPERATION-STUDENT | 0.00 | 46,447.89 | 12,744.00 | 0.00 | 0.00 | 0.00 | \$59,191.89 | |
| 2990 MEDICAID MATCH | 0.00 | 0.00 | 0.00 | 0.00 | 50,000.00 | 0.00 | \$50,000.00 | |
| Total | \$1,727,169.25 | \$86,081.89 | \$472,567.80 | \$0.00 | \$203,116.78 | \$0.00 | \$2,488,935.72 | |

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.

Mar 18, 2021 1 11:07:58 AM

This screenshot is from last year and cannot be updated until budgets are created by districts for 2021-22.




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

Mar 18, 2021

1

11:07:58 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 2021-22 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).

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

- Also located in MYSPEd, the 2022-23 School Age AFR MOE Data Form is due in October.
- 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 ▾ | | | |
| Updated: Cycle 4 SA Verification of EC Report | | 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 2, the **2021-22 AFR MOE Data** Form will be locked.
- The **2022-23 (current year) AFR MOE 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.



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](#)

***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.



2021-22 Report Forms

The **2021-22 Report Forms** are in Part II Application forms of the June 1 Application, and also included 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—FY2022-23 REPORT OF EQUIPMENT/TECHNOLOGY/BUS PURCHASES/CONSTRUCTION FOR STUDENTS WITH DISABILITIES | | | | | | | |
|--|------------------------------|---|----------------------------|----------|------------|----------------|---|
| District LEA#/Name: | | <input type="text"/> ← Drop down box select your district (Check funding source below) | | | | | |
| Fund 6702 IDEA Part B | State/Local | Other | ARP 6703 | | | | |
| Federal Preschool | Fund 2260 State Preschool | Fund 2262 State EIDT Preschool | ARP 6704 | | | | |
| 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 | | | | |



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 \$20,000.00 or over, are also sent by SPED Finance to be additionally approved by the Facilities Unit.



Coding for Equipment, Bus, Construction

- For Equipment (\$1,000 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 **2720** and object code **67000**.




2022-23 Request Forms

Districts can find the **2022-23 Request forms** by opening the Excel file in Part II June 1, 2022-23 Application form.

These forms are also included 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
 FY2022-23
 REQUEST FOR PURCHASE OF EQUIPMENT/TECHNOLOGY
 FOR STUDENTS WITH DISABILITIES

AMOUNT OF REQUEST MUST BE BUDGETED BEFORE SENDING IN THE REQUEST FORMS.
 REQUEST FORMS MUST BE PREAPPROVED BEFORE PURCHASE IS MADE.

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

(Check funding source below)

| | | | |
|--------------------------|------------------------------|----------------------------------|----------|
| Fund 6702 IDEA Part B | State/Local | Other | ARP 6703 |
| Federal Preschool | Fund 2260 State Preschool | Fund 2262 State EDT Preschool | ARP 6704 |

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 services 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 |
|----------------------------|------|



2022-23 Request Forms Out-of-State Travel

| DIVISION OF ELEMENTARY & SECONDARY EDUCATION SPECIAL EDUCATION FY2022-23 | | | | | |
|---|----------------------|----------------------|--------------------------------------|------------|------------|
| REQUEST FOR OUT OF STATE TRAVEL | | | | | |
| AMOUNT OF REQUEST MUST BE BUDGETED BEFORE SENDING IN THE REQUEST FORMS. REQUIRES PREAPPROVAL. | | | | | |
| District LEA#Name: | | <input type="text"/> | ← Drop down box select your district | | |
| IDEA Part B (6702) | <input type="text"/> | | Fund | Function | Object |
| Federal Preschool (6710) | <input type="text"/> | | % | of Funding | Estimated |
| | | | | | |
| | | | | | |
| Please include the following information: | | | | | 0.00% \$ - |
| 3) Title of conference, dates, and location: | | | | | |
| <input type="text"/> | | | | | |
| 2) Who will be attending (titles of staff members): | | | | | |
| <input type="text"/> | | | | | |
| 3) Break down of estimated cost (registration, travel, lodging,...): | | | | | |
| Note: Budget registration fees to object 63* and budget travel, lodging and meals to object 65*. | | | | | |
| <input type="text"/> | | | | | |
| 4) How will this conference improve outcomes for students with disabilities and align with staff Professional Growth Plans? | | | | | |
| <input type="text"/> | | | | | |
| Is the estimated cost included in the current budget? | | | | | |
| Special Ed Supervisor's Signature | | | Superintendent's Signature | | |
| Date | | | Date | | |
| | | | ADE USE ONLY | | |
| (DESE) SPECIAL ED OFFICIAL | | | Date | | |



Request Approvals

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





How to Code IDEA Part B Revenue for June 2022 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 2022), 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 2022 Expenditures

On or after July 1, 2022 (during Period 1 of FY 2022-23), 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, 2022 Amendment Deadline

July/August:

- Commissioner's Memos (2021-22 Carryover and 2022-23 Allocation)
- Add the 2021-22 Cash on Hand and Carryover, the 2021-22 Additional Reserve and 2022-23 preliminary allocation for the October 1 budget total.



Reports: Prepping for the October 1 Amendment Deadline

2021-22 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

2022-23 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, 2022 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. 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, 2022 Amendment Deadline

- The October 1, 2022 IDEA Part B budget is considered an amendment to the June 1 Application budget.
- SPED Finance pulls the cycle 1 2022-23 COGNOS Budget Reports and the cycle 9 2021-22 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 2021-22 and current year 2022-23; and
 - Request/Report forms.



School Age AFR MOE Data Form

- Located in MYSPEd, the 2021-22 School Age AFR MOE Data form is due October 1.
- Also located in MYSPEd, the 2022-23 School Age MOE AFR Data form is **open October 2 and due before October 15.**
- 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 2022-23 are also announced by Commissioner's Memo.
- 2021-22 carryover amounts and 2022-23 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.



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.
- ✓ Complete two forms in MYSPEd: 2021-22 AFR MOE Data form before October 1. Between October 2 and October 15, complete the 2022-23 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 2022-23 list for fiscal and program monitoring?



SPED Finance Forms

Remember

- The 2021-22 Report Forms and the 2022-23 Request Forms can be found in Part II of the June 1 Application and are also included 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—FY2022-23
REPORT OF EQUIPMENT/TECHNOLOGY/BUS PURCHASED/CONSTRUCTION
FOR STUDENTS WITH DISABILITIES

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

(Check funding source below)

| | | | |
|-------------|-----------------|----------------------|----------|
| Fund 6702 | State/Local | Other | ARP 6703 |
| IDEA Part B | | | |
| Federal | Fund 2260 | Fund 2262 | |
| Preschool | State Preschool | State EIDT Preschool | ARP 6704 |

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
 FY2022-23
REQUEST FOR PURCHASE OF EQUIPMENT/TECHNOLOGY
FOR STUDENTS WITH DISABILITIES

AMOUNT OF REQUEST MUST BE BUDGETED BEFORE SENDING IN THE REQUEST FORMS.
REQUEST FORMS MUST BE PREAPPROVED BEFORE PURCHASE IS MADE.

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

(Check funding source below)

| | | | |
|-------------|-----------------|----------------------|----------|
| Fund 6702 | State/Local | Other | ARP 6703 |
| IDEA Part B | | | |
| Federal | Fund 2260 | Fund 2262 | |
| Preschool | State Preschool | State EIDT Preschool | ARP 6704 |

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 |
|----------------------------|------|



2022-23 Budgets

- Reports needed for the October 1 deadline
- Excess Cost
- Maintenance of Effort (State/Local accounts)
- Amendments
- 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, 2022, reimbursed in August.
 - Superintendent's Certification due July 19, 2022.
 - **Part II**
 - For services after July 1, 2022, reimbursed in September or October.
 - Superintendent's Certification due September 13, 2022.



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 **2022-23** using the **December 1, 2021 Child Count** and the number of Private and Home school students reported on the **2021-22 Private School Survey (Question #4 plus question #5)**.
- A Preliminary PSPS chart for 2022-23 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 2021-22 that was not spent must be carried over in 2022-23 in **program code 266**.
- The amount of the **2021-22 Additional Reserve (Funding Source 1)** should be included for PSPS and be budgeted in **carryover program code 266**.
- The **PSPS adjustment from the 2021-22 Preliminary allocation and the 2021-22 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>

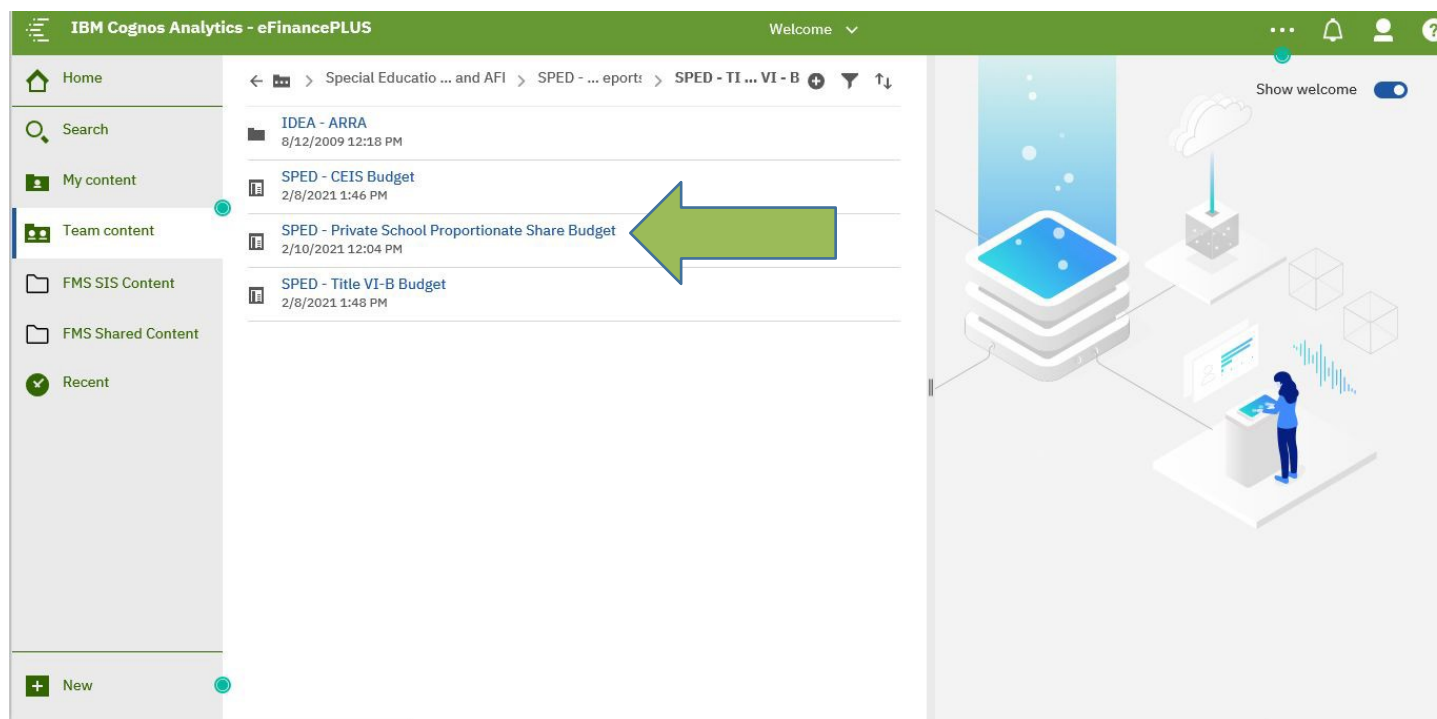
|  DIVISION OF ELEMENTARY & SECONDARY EDUCATION | | | | | | | | | | | |
|---|----------|--|---|--|-----------------------|--------------------------|-------------------------------------|-------------------------------|---------------------------|---|---|
| SPECIAL EDUCATION FINANCE UNIT | | | | | | | | | | | |
| 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 2022-23 Allocations 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.



2021-22 AFR Maintenance of Effort Data

- Data Form must be completed by the end of September and is due October 1.
- Click on **Finance** in MYSPEED, then **Finance/School Age AFR Maintenance of Effort Data**.

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

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 | | | |
| 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.



2021-22 AFR MOE Data

- Choose the 2021-22 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.



2021-22 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.

***Screenshots reflect the 2020-21 AFR MOE Data form since MYSPEd will not unlock the 2022-23 AFR MOE Data form until October 2, 2022.**

All 4 Tests Must be Completed

TEST #1

State & Local AFR for FY 2021-22 :

Note: Enter the expenditure total from the 2020-21 Year to Date COGNOS State/Local AFR Report NEW, on Line1, Test1. Enter the expenditure total from the 2021-22 Year to Date COGNOS State/Local AFR Report NEW, on Line2, Test1.

| | |
|--|---------|
| 1) FY 2020-21 Final Expenditures State & Local (AFR) | \$ 0.00 |
| 2) FY 2021-22 Final Expenditures State & Local (AFR) | \$ 0.00 |
| 3) FY 2021-22 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 Plan.

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

| | |
|-------------------------------|--|
| 2020-21 Local Percentage (%): | 39.2454 |
| 2021-22 Local Percentage (%): | <input type="text" value="0.0000"/> * (99.9999) DO NOT ROUND |

Local AFR for FY 2021-22:

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 2020-21 Final Expenditures (Local Only) | \$ 0.00 |
| 2) FY 2021-22 Final Expenditures (Local Only) | \$ 0.00 |
| 3) FY 2021-22 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 2020-21 Final Expenditures State&Local-AFR | \$ 0.00 |
| 2) December 1, 2020 Child Count | 223 |
| December 1, 2020 EC Child Count | 52 |
| 3) FY 2020-21 State&Local AFR per Capita | \$ 0.00 |
| 4) FY 2021-22 Final Expenditures State&Local AFR | \$ 0.00 |
| 5) December 1, 2021 Child Count | 226 |
| December 1, 2021 EC Child Count | 39 |
| 6) FY 2021-22 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 2020-21 Final Expenditures (Local Only) | \$ 0.00 |
| 2) December 1, 2020 Child Count | 223 |
| December 1, 2020 EC Child Count | 52 |
| 3) FY 2020-21 Local AFR per Capita | \$ 0.00 |
| 4) FY 2021-22 Final Expenditures (Local Only) | \$ 0.00 |
| 5) December 1, 2021 Child Count | 226 |
| December 1, 2021 EC Child Count | 39 |
| 6) FY 2021-22 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)



2021-22 AFR MOE Data: Test 1

- **Test 1, line 1** asks for the final expenditure amount for 2020-21, since this is the amount that must be met for Maintenance of Effort for 2021-22.
- **Test 1, line 2** asks for the final expenditure amount for 2021-22.
- Line 3 will calculate.
- In order to pass Test 1, the amount in line 2 must be equal or more than line 1 (unless allowable exceptions have been entered in A1-A4).

All 4 Tests Must be Completed

TEST #1

State & Local AFR for FY 2021-22 :

Note: Enter the expenditure total from the 2020-21 Year to Date COGNOS State/Local AFR Report NEW, on Line1, Test1. Enter the expenditure total from the 2021-22 Year to Date COGNOS State/Local AFR Report NEW, on Line2, Test1.

| | |
|--|---------|
| 1) FY 2020-21 Final Expenditures State & Local (AFR) | \$ 0.00 |
| | * |
| 2) FY 2021-22 Final Expenditures State & Local (AFR) | \$ 0.00 |
| | * |
| 3) FY 2021-22 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)



2021-22 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>

2020-21 Local Percentage (%): 39.2454

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

Local AFR for FY 2021-22:

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 2020-21 Final Expenditures (Local Only) | \$ 0.00 |
| 2) FY 2021-22 Final Expenditures (Local Only) | \$ 0.00 |
| 3) FY 2021-22 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 Daily Transaction Listings Journal Entry Report Expenditure Comparison Reports Detail Exp Comparison Report Expenditure Comparison Report Summary Exp Comparison Report | 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 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 | 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 | |
| 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



10000:19999

Additional Criteria

Year *

Period *





Local Revenue Report

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

SUMMARY REVENUE STATUS REPORT (BOARD FORMAT)

PAGE NUMBER: 1
 REVSTALL

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

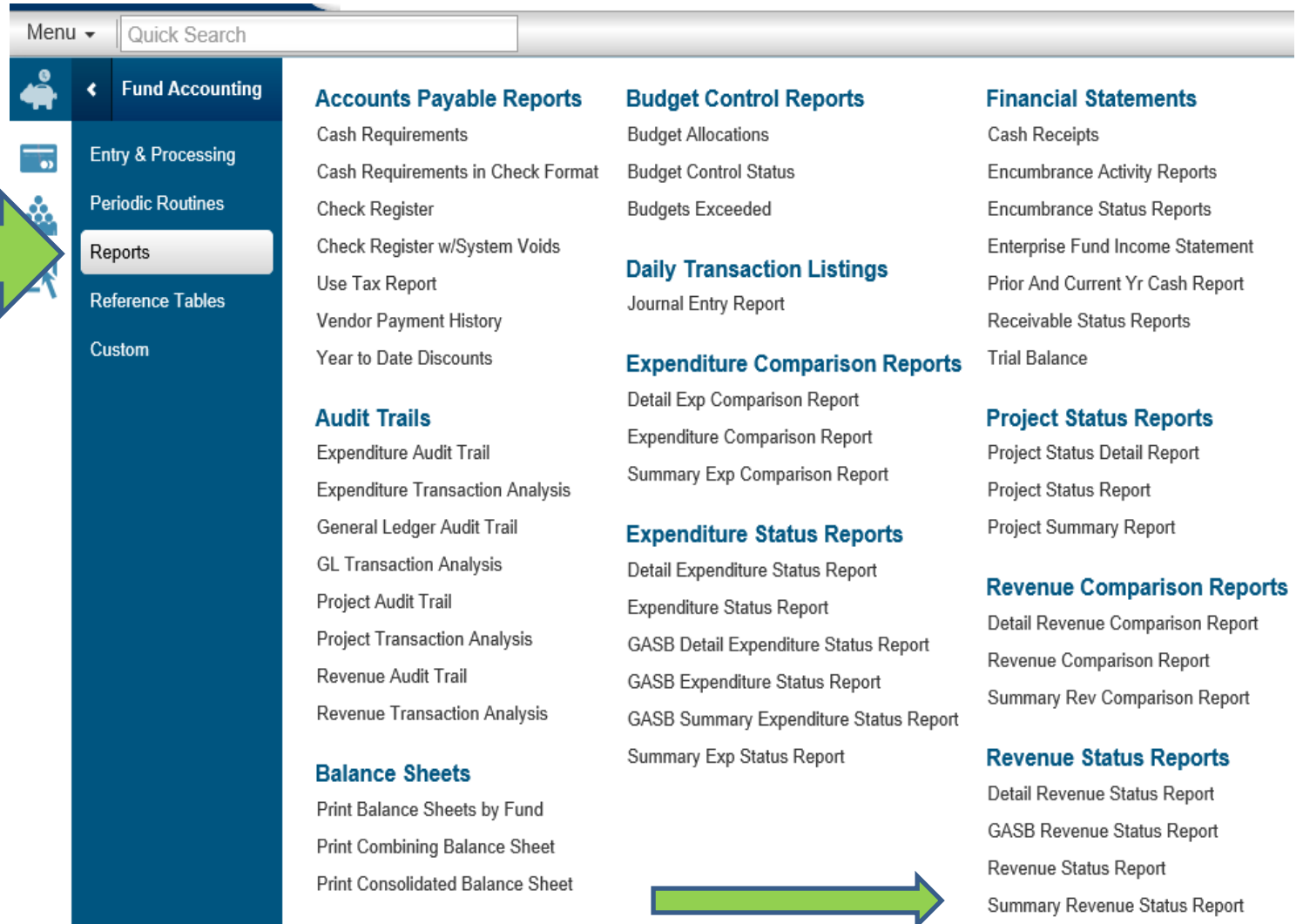
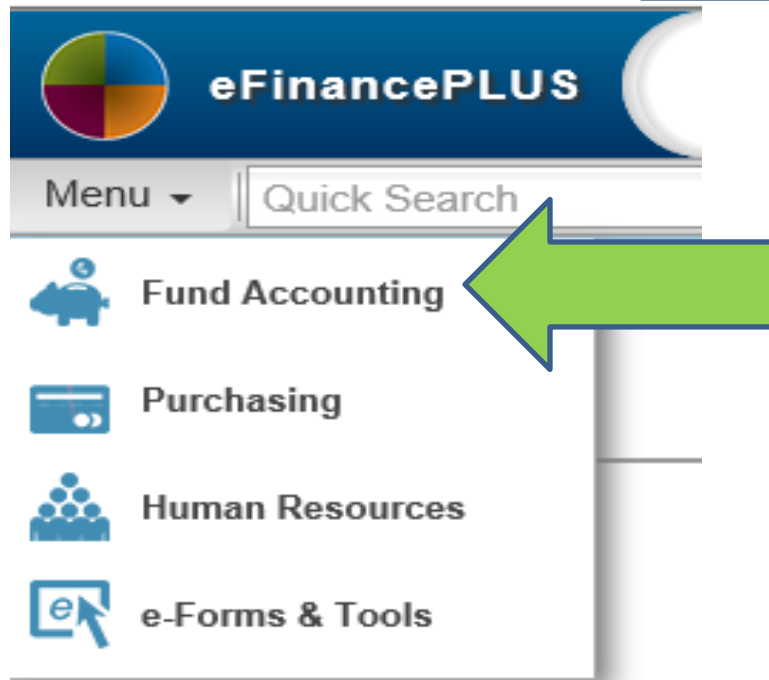


| ACCOUNT | TITLE | BUDGET | PERIOD RECEIPTS | RECEIVABLES | YEAR TO DATE REVENUE | AVAILABLE BALANCE | YTD/ BUD |
|---------------------|---------------------------|---------------------|-----------------|-------------|----------------------|--------------------|---------------|
| 11110 | PROPERTY TAXES-CURRENT | 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 * **B - Board Format**

Report Criteria

Fund

FUNCTION

LOCATION

PROGRAM

SUBJECT

BUDGET UNIT

Account

Advanced Search

20000:32999

Additional Criteria

Year * **2022**

Period * **13**



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 2021-22 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.

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

2020-21 Local Percentage (%): 33.3768

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



2021-22 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 2020-21 Final Expenditures State&Local-AFR | \$ 0.00 |
| 2) December 1, 2020 Child Count | 223 |
| December 1, 2020 EC Child Count | 52 |
| 3) FY 2020-21 State&Local AFR per Capita | \$ 0.00 |
| 4) FY 2021-22 Final Expenditures State&Local AFR | \$ 0.00 |
| 5) December 1, 2021 Child Count | 226 |
| December 1, 2021 EC Child Count | 39 |
| 6) FY 2021-22 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 2020-21 Final Expenditures (Local Only) | \$ 0.00 |
| 2) December 1, 2020 Child Count | 223 |
| December 1, 2020 EC Child Count | 52 |
| 3) FY 2020-21 Local AFR per Capita | \$ 0.00 |
| 4) FY 2021-22 Final Expenditures (Local Only) | \$ 0.00 |
| 5) December 1, 2021 Child Count | 226 |
| December 1, 2021 EC Child Count | 39 |
| 6) FY 2021-22 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 2021-22.

Please indicate which of the 4 Tests the District is using to meet MOE for 2021-22: (ONLY CHOOSE ONE TEST)

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

NOTE: For information on Maintenance of Effort please refer to the Procedures Manual posted on <https://dese.ade.arkansas.gov/Offices/special-education/funding-and-finance>



2021-22 AFR MOE Data: A1

- A1 Departure of Personnel: Voluntary departure by retirement or otherwise or departure for just cause.
- If the person departing in 2020-21 was replaced by a newly hired person at a lower salary in 2021-22, 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.



2021-22 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.

| | |
|---|---------|
| 1. FY 12-01-20 Child Count | 223 |
| FY 12-01-20 EC Child Count | 52 |
| 2. FY 12-01-21 Child Count | 226 |
| FY 12-01-21 EC Child Count | 39 |
| 3. Decrease from Previous Year | 10 |
| 4. FY 2020-21 State/Local Special Ed MOE Expenditures | \$ 0.00 |
| 5. Per child expenditures (#4 / #1) | \$ 0.00 |
| 6. Amount of Reduction (#5 * #3) | \$ 0.00 |



****2021-22 AFR MOE Data: A3-A4

- Exceptions A3 and A4 are one time expenditures from 2020-21 that did not occur in 2021-22.
- A3 expenditures are tied to a student that left in 2020-21.
- A4 expenditures are costly items such as equipment purchased in the 2020-21 year that did not occur again in 2021-22.

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



2021-22 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 1.**

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

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

- 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 2019-20 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 2022-23 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





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 of Education. Below the navigation bar, there are two main menu sections. The left section is titled 'Special Education' and lists various categories like 'Accessible Educational Materials (AEM)', 'Advisory Council', and 'Curriculum & Assessment'. The right section is titled 'Funding & Finance' and includes an 'About Us' section with contact information for the Division of Elementary and Secondary Education. A large white arrow points to the 'Fiscal Monitoring' link within the 'Funding & Finance' menu.



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



December





Private School Survey

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

Private school AND/OR home school students that were:

- 1) being served; or
- 2) identified as needing special education and/or related services as of **December 1, 2022**, should be included in this survey.



Private School Survey

The Private School Survey will open
December 1, 2022,
and must be completed online by
December 16, 2022.

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 points down from the text "click here" to a blue square button labeled "SURVEYS". Below the arrow are six colored square buttons arranged in two rows of three: "MYSPEd" (red), "SURVEYS" (blue), "ASTIS" (green) in the top row; and "ARMAC" (purple), "RPR" (light purple), "CIRCUIT" (blue) in the bottom row. All buttons have a faint 'X' watermark.



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





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 with the June 1 applications.
- Excess Cost forms for 2022-23 (2021-22 AFR) will be posted in spring 2023 after the December 1, 2022, Child Count is confirmed.
- Excess Cost Forms are due along with the June 1 Application.



March - May





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 2022-23 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 shows 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 isometric illustration of a person interacting with a large data visualization screen, with various data-related icons like a search icon, a server stack, and a person at a desk.



Coordinated Early Intervention Services

- If a district did **not** receive approval for CCEIS/CEIS on the 2022-23 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. A COGNOS Budget Report should be emailed to your assigned person in SPED Finance when the changes have been 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, a COGNOS report should be emailed to your assigned person in SPED Finance when changes have been completed.
- Maintenance of Effort
- 10% Variance for amendments
- Accrual and coding



Monthly Updates

Beginning October 2022, monthly updates from the Special Education Unit will be emailed to all LEA Supervisors and bookkeepers on 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.

| 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

- Beginning in FY19, 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 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, 2022, and June 1, 2023, are required deadlines for amendments to adjust budgets based on a Commissioner's Memo.
- In the Spring, a revised and final 2022-23 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, 2023. 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.

The screenshot displays the Arkansas Department of Education (ADE) website's 'Commissioner's Memo' section. The header includes the ADE logo and the text 'ARKANSAS DEPARTMENT OF EDUCATION'. Below the header, there is a navigation bar with 'Memos', 'Subscription', 'Stats', 'Help', and 'Disclaimer'. The main content area features a search bar with a dropdown menu for 'Fiscal Year 2020-2021' and a search button. Below the search bar, there are filters for 'New: Memo(s) published in the last 24 hours.', 'Update: Memo(s) updated recently past 24 hours.', and 'Archive: Memo(s) that are not applicable because of change in law, statute, rules and guidelines'. The list of memos includes:

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



Reminders & Resources



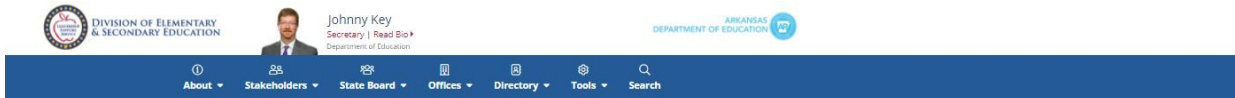


3-Month Snapshots

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



Monthly TA 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.

| | | |
|--|--------------------------------|--------------------------------|
| 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

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



Special Education Website



DIVISION OF ELEMENTARY
& SECONDARY EDUCATION



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
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- 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:

Arkansas Department of Education
Division of Elementary and Secondary Education
1401 West Capitol Ave, Suite 450
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 website for the Division of Elementary & Secondary Education, Arkansas Department of Education. The page is titled "Finance Training Material". The left sidebar contains a menu with the following items: 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, and Finance Training Material. A green arrow points to the "Finance Training Material" link. The main content area is titled "Finance Training Material" and includes sections for "Important Notes" (with links to Compatibility View Guide and July 2015 Non-Regulatory Guidance), "FY 2020-21" (with links to FY2021 VI-B Application User Guide, FY2021 How to Pull a COGNOS Budget-APR Report, FY2021 How to Pull a COGNOS Budget Expenditure Comparison Report, FY2021 Local Percentage Guide, FY2021 Prior Approval Purchase Request and Report Forms, FY2021 SPED Common Fund Source/Revenue Codes, FY2021 SPED Finance Monthly Reminders, FY20-21 Excess Cost Guide, and FY20-21 Excess Cost Worksheets), and "FY 2019-20" (with links to FY1920 10% Variance-Expenditure Comparison Report, FY1920 Excess Cost Guide, FY1920 Excess Cost Worksheet, FY1920 How to Pull a COGNOS Budget-APR Report, FY1920 Local Percentage Guide, and FY1920 Prior Approval Purchase Request and Report Forms).



Contact Information

| | phone | email |
|--------------------|--------------|--|
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