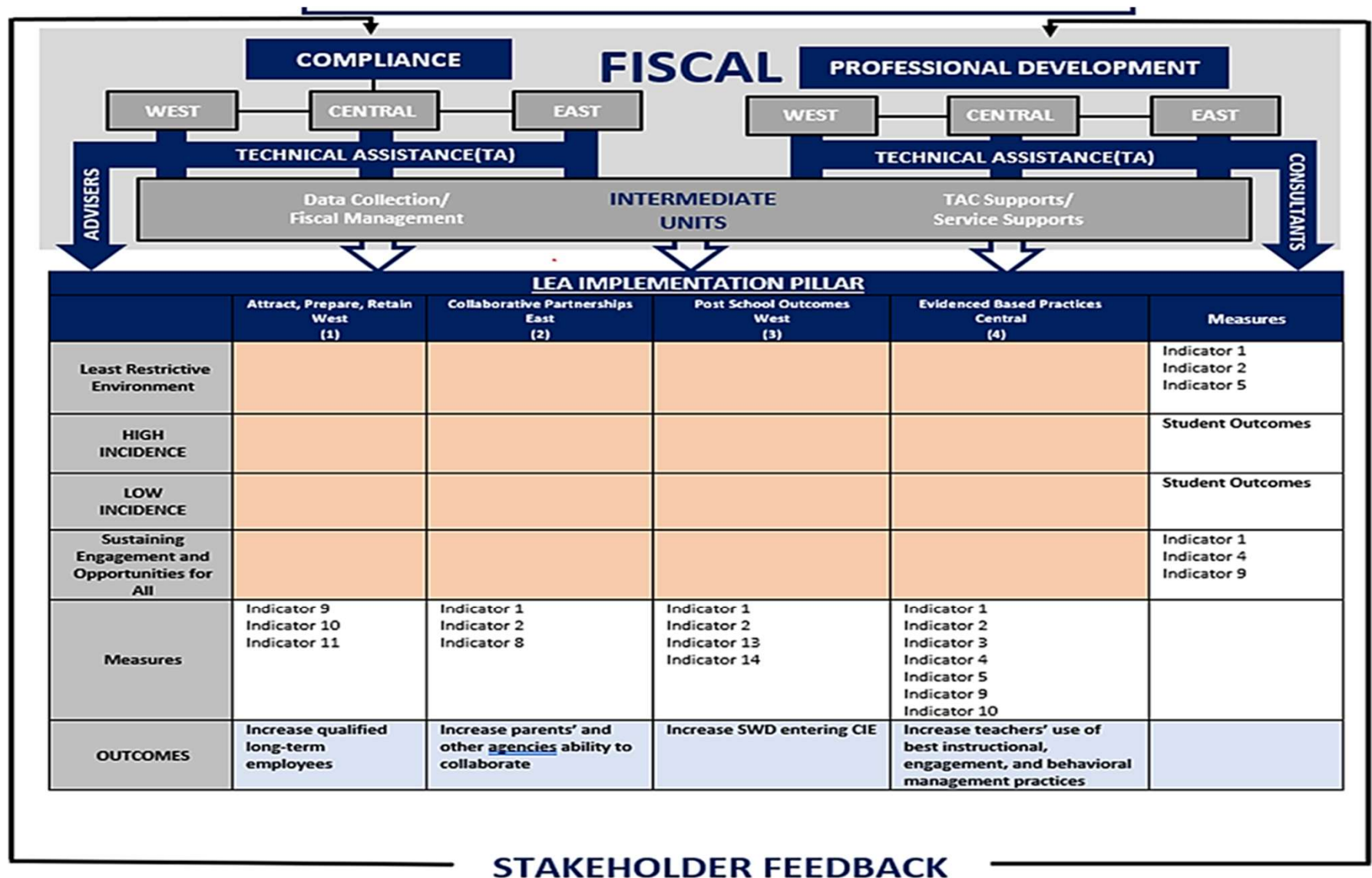


Special Education Fiscal Considerations

Learn how your Special Education data impacts subsidy and your district's bottom line

Systemic Alignment



➤ Special Education Funding

Special Education Funding must adhere to:

- Individuals with Disabilities Education Act (IDEA)
- Elementary and Secondary Education Act (ESEA)
- Education Department General Administrative Regulations (EDGAR)
 - Audit rules, Office of Management and Budget (OMB), Uniform Guidance (UGG), Administrative Requirements, Cost Principles
- Pennsylvania Administrative Code
- LEA Written Policies and Procedures



➤ Funding Sources

- **Federal IDEA Funds**-Per Pupil Flow through from Intermediate Unit based on 12/1 count
- **State Funds**-Basic Education Funds and Special Education Funds
 - BEF-Formula Driven Based on ADM
 - SEF-Formula Driven Based on Act 16
- **Local Funds** -Tax Base
- **Medical Assistance Funds** -Reimbursement for Medical Services and Time Study



► Parts of IDEA

- **Part A** – Serves as foundation of law
- **Part B** – provides educational guidance for children with disabilities ages 3-21
- **Part C** – provides guidelines concerning services to children from birth to 3 as well as their families
- **Part D** – provides formula grants intended for activities to improve the education of children with disabilities (ex. State Personnel Development Grant (SPDG))



➤ IDEA- B Categories

- **Administrative**
 - designated by the federal government to provide oversight for the proper distribution and monitoring of the funds.
- **Discretionary** (State set-aside)
 - designated by the federal government to provide funds for various projects that are deemed important by the state.
 - PaTTAN, Office of Dispute Resolution
- **Flow-through** (Pass-Through)
 - distributed to each Intermediate Unit (I.U.) on a formula basis based on December 1 child count



➤ IDEA-B Child Count Procedures

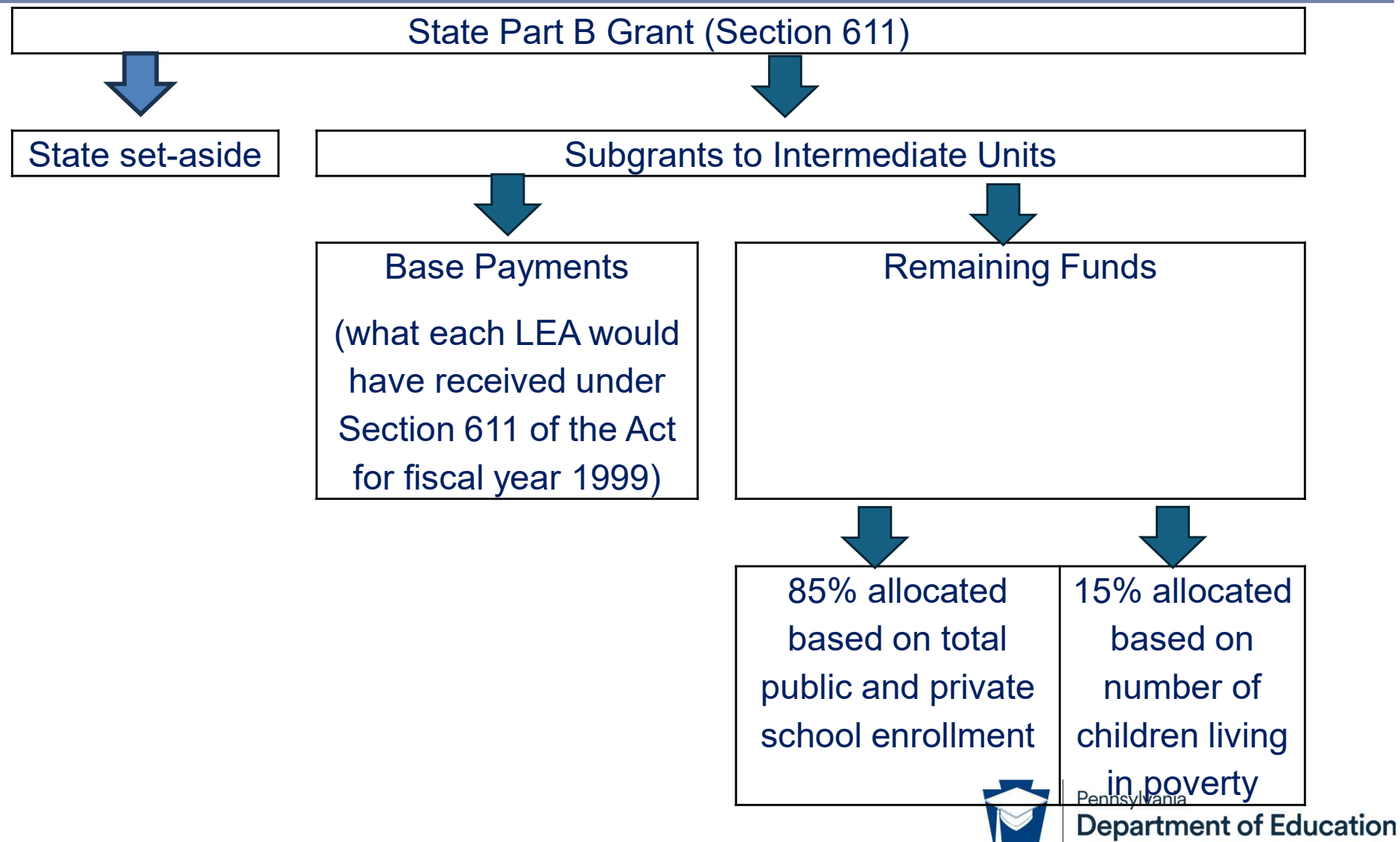
OSEP gives each State their allocation based on their own statewide data.

Every allocation starts with a data file.

1. Information for a student with a disability is collected through PIMS and transmitted to PennData.
PDE reviews LEA's child find procedures as part of their 6-year cycle on-site monitoring.
2. PDE conducts annual child count on 12/1. That final report is sent to US Department of Education.
3. PDE receives IDEA-B grant funds based on the child count report submitted.



IDEA-B Pass-Through IU Allocations



➤ IDEA-B Pass-Through Funds Components

- OCDEL (Pre-School)
 - Component 1
- Intermediate Unit (School Age)
 - Component 2 – IU TaC
 - Component 3 – EP, SD/CS allocations, IU services



➤ Component 2 TaC

- Component 2 funds must be utilized to support a minimum of 5.0 FTE positions for training and consultation (TaC)
- It has been level-funded at 8% of the total allocation since 2007-08
- Approval to exceed the 8% is made by the Bureau of Special Education upon written request



➤ Equitable Participation

- Children with disabilities unilaterally enrolled in private schools by their parents
- Each IU must conduct a thorough and complete child find process to determine the child count
- Each IU must complete the proportionate calculation of Federal funds as required in the grant application



➤ IDEA-B Pass-Through Funds

Disbursal

- LEAs send in allowable invoices to the IU
- IU will approve invoices and send check for the amount
- IUs must make sure all invoices are for allowable expenses

Risk Assessments

- Pass-through entities must complete a risk assessment
- They will use measures such as:
 - Prior audit findings
 - New key personnel
 - New financial systems
 - Timely reporting



▶ IDEA Fiscal Requirements

- Use of Funds
- Excess Costs
- Allowable Costs
- Maintenance of Effort (MOE)
- Supplement, not supplant
- Coordinated Intervening Services (CEIS)
- Comprehensive Coordinated Early Intervening Services (CCEIS)
- Proportionate Share for Equitable Services



➤ IDEA Use of Funds and Excess Cost

Use of Funds:

Must be used only to pay the excess costs of providing special education and related services to children with disabilities under IDEA.

Excess Cost:

Those costs incurred in excess of the average annual per student expenditure in an LEA during the proceeding school year for an elementary or secondary school student.

34 CFR §300.202



Pennsylvania
Department of Education

➤ IDEA Allowable Costs

A particular cost must be necessary, reasonable, and allocable.

- **Necessary:** Is the expense necessary for the performance of the administration of the IDEA grant?
- **Reasonable:** Is it a fair rate that can be proven and defended?
- **Allocable:** Is the cost in proportion to the value received and can only be for the benefit of special education.



► Maintenance of Effort (MoE)

What?

An IDEA requirement to ensure LEAs receiving Part B funds spends and maintains at least the same amount of state and/or local funding for special education fiscal year to fiscal year.

Why?

To ensure LEAs do not supplant state/local funding

How?

MOE compares the amount of funds (state/local) budgeted and expended by the LEA from year to year

34 CFR §300.203(a)



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Department of Education

➤ IDEA Supplement and Not Supplant

LEAs must use IDEA funds to supplement and, to the extent practicable, increase the level of state and local funds expended for providing special education and related services to children with disabilities. These funds may not be used to supplant those state and local funds.

34 CFR §300.202



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CEIS/CCEIS

Coordinated Early Intervening Services (CEIS)

- Voluntary
- LEAs can choose to use a portion of their IDEA Part B funds for services to a defined group of at-risk students
- Up to 15%

Comprehensive Coordinated Early Intervening Services (CCEIS)

- Mandatory
- LEAs identified as having significant disproportionality in identification, placement, and/or disciplinary referrals must use IDEA Part B funds for CCEIS.
- Exactly 15%



➤ Importance

- Every child counts when it comes to funding
- Data has a direct impact on funding
- Accurate data = Accurate funding



Contingency Funds



➤ Contingency Funds Purpose

- Purpose – To provide additional state funding to partially meet the extraordinary educational needs of an individual child with significant disabilities, who requires a highly specialized program, or related services, in order to receive an appropriate education in the least restrictive environment (24 P.S. §25-2509.8).
- Applications are submitted for the prior school year.
- Applications must meet the minimum threshold of \$75,000 for total eligible expenses in order to be considered.



➤ Contingency Funds

- Applications are ranked and funds are distributed to the most costly individual applications.
- The award process continues until all available funds are expended.
- The maximum award value is \$150,000.
- Not all applicable applications will be funded



▶ Contingency Fund Application Timeline

Application Portal Open: November 18, 2024
– January 3, 2025

Awards given: May 2025 Unipay

Next year: November 17, 2025 – January 2,
2026




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Contingency Fund IMS

PA An Official Pennsylvania Government Website [Translate](#)

PA Office Of Elementary And Secondary Education, Integrated Monitoring System




Username:

Password:

Information

If you are receiving email notifications from Leader Services, you have access to IMS. If this is the first time that you are logging in to IMS, click [here](#) to reset your user and password to meet the current specifications.

[Forgot Username/Password](#) [Contact Us](#) [Request a Login](#)



<https://www.pdeims.com/>



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➤ APSEM

What?

- Approved Private School Electronic Management System (APSEM)

Who?

- School district of residence or charter school
- Intermediate Unit for early intervention students

Why?

- Online financial reporting system for schools to receive partial funding from PDE

When?

- Whenever a student receives a 4010 slot from an Approved Private School or Chartered School for the Deaf or Blind



➤ 4010/4011

- What does 4010/4011 mean?
- If a student has been approved for a 4010 slot, the tuition cost is shared between the LEA (40%) and the commonwealth (60%)
- Used at Approved Private Schools (33) - licensed by the State Board of Private Academic Schools and Chartered Schools (4)



My PDE Suite

<https://www.mypdeapps.pa.gov/Login/wfKeystoneLogin.aspx>



pennsylvania PA

MyPDESuite Login Page

MyPDESuite Login Page

Use your Keystone Login or CWOPA username and password to login to MyPDESuite.

User Name:

Password:

Log In



[Register Username](#)

[Edit Account](#)

[Forgot Username](#)

[Forgot Password](#)

Having trouble logging in?

Call the Keystone Login Helpdesk at: [877-328-0995](tel:877-328-0995)

Help & Support

Program Office Support

If you require assistance with one of the applications accessed through MyPDESuite, please contact the appropriate [PDE Program Office](#).

MyPDESuite Support

For resources and support, such as [becoming a Local Security Administrator](#), please visit [MyPDESuite Help](#).

TIMS Personal Users

To access TIMS for your personal certifications, please log in to [TIMS](#). Please note that if you are a provisioned user of TIMS within MyPDESuite you must use a different username to login and view your personal information.

Browser Recommendation: [Edge](#), [Chrome](#) or [Firefox](#) for best results.

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Questions



➤ Contact/Mission

For more information on fiscal topics, please visit PDE's website at www.education.pa.gov

The mission of the Department of Education is to ensure that every learner has access to a world-class education system that academically prepares children and adults to succeed as productive citizens. Further, the Department seeks to establish a culture that is committed to improving opportunities throughout the commonwealth by ensuring that technical support, resources, and optimal learning environments are available for all students, whether children or adults.



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