



Idaho Department
of Education

Mechanics of IDEA Part B Funding & Completing the IDEA Part B Application

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Agenda

- Intricacies of Special Education funding streams
- Managing Maintenance of Effort
- Fluidity of the funding and budgeting
- How you can streamline your Medicaid fund management. Hear from the LEA perspective – Bonneville School District
- Apply these mechanisms into how to fill out the IDEA Part B Application.
- IDEA Part B Application Enhancement – Excess Cost Page Calculations

The Intricacies of Special Education Funding Streams

Special Education Funding Hierarchy

1. General Funds (Meet MOE 1st)
2. Medicaid Eligible Expenditure
Federal Reimbursements (pays
before IDEA)
3. IDEA Part B Federal Entitlement
Grants

They must also be spent in the above order.



Maintenance of Effort

Maintenance of Effort = General Fund State & Local Special Education Expenses

Maintenance of Effort (MOE) refers to the amount of state & local (general fund) expenditures an LEA contributes or spends on special education programs.

Idaho identifies 3 iFARMS function program codes designated for MOE:

1. 100-521 Instructional school aged expenses
2. 100-522 Instructional preschool (3-5 yr old) expenses
3. 100-616 Noninstructional support services

Maintenance of Effort Budgeting and Tracking

Balancing your special education funds for the year-end fiscal closeout and threshold targets requires strategy.

1. Review prior year threshold to meet MOE.
2. Project expenditures in MOE accounts through 6/30/XX.
3. Analyze the Medicaid fund 260 in order balance to zero. (are all claims in?)
4. Balance with IDEA Part B federal grant reimbursements. (if funds are spent, add to MOE)

Medicaid Funds are Federal Reimbursement Funds

Two pieces of Federal legislation address how Medicaid reimbursements should be viewed as Federal Funds:

- 34 CFR §300.154(g)(2). *Reimbursements* from federal funds, e.g. Medicaid, will not be considered “State/local” for purposes of maintenance of effort.
- 2 CFR §200.502. Medicaid *expenditures* for providing patient care services to Medicaid eligible individuals are not considered federal awards expended **unless a State requires the funds to be treated as federal awards expended because reimbursement is on a cost reimbursement basis.**

The Idaho Medicaid State Plan reimburses LEAs’ Federal Medicaid dollars on a cost reimbursement basis; therefore, reimbursed Medicaid School-Based Services expenditures are *treated as a Federal award expended* in accordance with the uniform grant guidance.

School-Based Medicaid – Payer of FIRST RESORT

CMS 2023 Guide Says on page 15:

For Medicaid-enrolled students with an IEP, Medicaid is payer of first resort of Medicaid-covered services included in the IEP (see section 1903(c) of the Act and IDEA sections 612(e) and 640(c), codified at 20 USC 1412(e) and 1440(c); 34 C.F.R. § 300.154(h); and 42 C.F.R. § 433.139).

Individuals with Disabilities Education Act (IDEA Part B) Grant Funds

IDEA Part B and Preschool Federal Grants for the excess cost of special education.

- The purpose is to assist states in meeting the costs of providing special education and related services to children with disabilities.
- The grant is for the excess costs related to the education of children with disabilities.



Defining Excess Costs

Excess costs are costs that would not have been incurred if the LEA did not have a special education program.

Students in the special education program are **general education students first**, but IDEA is exclusively for the special education portion.



Determining Excess Costs



When asked, “In the absence of special education, would this cost exist?”, that means, is this a normal, everyday event, supply, or activity that exists on its own.

If it is something that exists because of a Special Education related service, tied directly to the IEP, and for providing an equitable education under IDEA law, then we can bill those costs to the federal funding. Otherwise, we need to have this coded to a general fund.

Mechanics of Medicaid

Medicaid Pre-Setup

Questions to ask the SPED Director to get setup:

- Which services do we bill Medicaid for reimbursement?
- Do you know if the same students that generated services claim time last year are here this year?
- Do we think we will get parent permission again this year?
- What about new services- or new students with possible billable services?
- Do you know who (staff name) is generating the Medicaid reimbursements?(look at years prior)
- What services generate these likely claims? Is it SLP, OT, PT, etc. – And, are they close to the same services as last year?
- What about transportation?
- How caught up are we on claims typically? Do we have a quarterly billing, monthly?
- Who does our billing? Is anyone designated in house, or do we pay a contracted service for Medicaid billing?

Creating a Budget for Medicaid

Budgeting Medicaid Expenditures:

LEAs should make every effort to ensure that all Medicaid eligible services are paid for with general funds, or within fund 260 to avoid any appearance of double dipping, and to align better for reimbursement.

Medicaid will never reimburse exactly against the time for your staff, because the rates are different and only a percentage is reimbursed.

That also means you may consider paying staff such as aids, or those that won't have Medicaid billable services in the *IDEA Part B funds*.

Medicaid General Ledger Setup

Fund: 260

Revenue function code: 445900

Expenditure function codes: 521, 522, 616

Object Codes: Consider a *unique object code* for match that will stand out from your other services

Example object coding for Match expense:
6163XX

Follow other object code general use guidelines



Medicaid Administrative Fee's

- 2 CFR § 200.403 Allowability of Costs. Administration fees for the Medicaid billing services are neither necessary for the Performance of the IDEA award, nor allocable to the award, or Maintenance of Effort (§ 200.405 Allocable costs).
- So, the Medicaid Admin fees cannot go in IDEA federal funds 257 or 258, they cannot go towards MOE 100-521,522,616 either. They must come out of General Fund (non federal). The [fiscal manual](#) shows this.

NEVER ALLOWED	MEDICAID ADMINISTRATION SERVICES: Costs for claiming Medicaid funds, including third-party administrators.	The costs for administering Medicaid services may not be charged to the IDEA grant because they are not necessary for the performance of the IDEA grant. 2 CFR 200 403-405
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- Example of where to charge this fee to: 100-6513XX

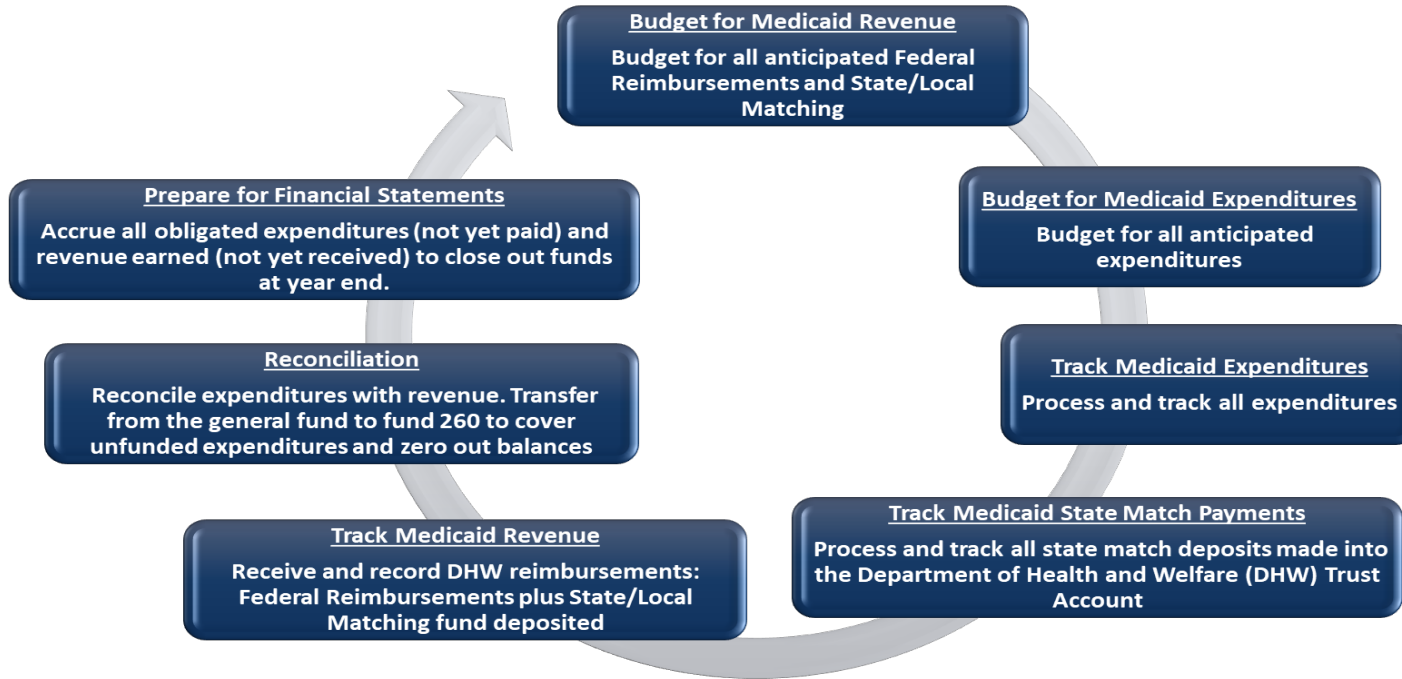
Accounting for Medicaid Match Within Maintenance of Effort

- The IDEA Part B Application has several worksheet tabs for MOE.
- Inside the application, you must report the School Based Medicaid State Match expense in section II
- You must also budget that expense in section III

State and Local Maintenance of Effort Worksheet and Assurance Form - 2021-2022

MOE Threshold Calculation	Section I Annual Report	Section II Expenditures	Section III Budget	Expenditure Exception Worksheet	Budget Exception Worksheet	Admin Review
General Fund Expenditures for FY ended 6/30/2021						
<i>Enter your district/LEA's actual General M&O expenditures, from State and Local funds, for FY 2021. These amounts should be the same as the amounts reported on your district/LEA's annual IFARMS report for FY 2021</i>						
IFARMS 100-521: Special Education Program					\$122,847	
IFARMS 100-522: Special Education Preschool Program					\$0	
IFARMS 100-616: Special Education Support Services Program					\$0	
Combined Total					\$122,847	
List below any general fund expenditures for the excess costs of providing Special Education and Related Services not included in one of the function program codes above						
School Based Medicaid State Match					\$0	
Professional Development					\$0	
Transportation Costs					\$0	
Other (Describe below)					\$0	
<input type="text"/>						
Adjusted Total					\$122,847	
Child Count 11/1/ 2020					42	
Average Per Pupil Expenditure FY 2021					\$2,924	
Exception Amount (from Expenditure Exception worksheet)					\$7,404	

The Medicaid Fund 260 Cycle



Medicaid Match

A decorative graphic on the left side of the slide consisting of several overlapping, light-colored gears of various sizes, creating a mechanical or interconnected theme.

Medicaid match must be:

- paid with non-federal funds
- be booked and recognized as an ***expenditure line item***
- be budgeted
- be counted towards your Maintenance of Effort (MOE)

Medicaid match can be:

- Paid as an exact amount required for each claim
- Prepaid through a deposit to the Medicaid Trust Account

Prepaid Medicaid Match Requirements

Additional Requirements for Prepaid Match:

If you choose to prepay match, you are creating a prepaid asset to your LEA.

- You must record the prepaid match as a prepaid asset on your general ledger.
- You must balance your prepaid account against the interest earned and **match expense** used for claims.
- Treat it like balancing a bank account. Match expense can be expensed as a fee, like a banking fee.
- You must only claim the required match used for claims as part of Maintenance of Effort (not the revenue).

Note: Auditors should check for these items if you prepay.



Closing Out Special Education Funding Streams



Review: Balancing the three sources of Special Education funds is necessary, and required.

First meet Maintenance of Effort (apply any qualifying exceptions). Analyze MOE accounts 100-521,100-522,100-616, etc. Encumber expense through June.

Second, Balance Medicaid. Make sure your Medicaid fund is spent out, but not overspent. Encumber expense through June, apply expected reimbursements(accrued if applicable). Sweep/journal entry or adjust final expenditures between MOE and IDEA funds.

Third, finalize IDEA federal funds. If you have met MOE, and spent Medicaid, and spent out IDEA Part B federal funds, sweep your final expenses to MOE. ARPA IDEA is grouped with Regular Year federal IDEA funds- so spend these after meeting MOE & Medicaid.

***Note: You should not carry a negative fund balance in IDEA funds, or Medicaid.

Timing of Fiscal Closeout & Medicaid

LEAs must close their fiscal year out annually to prepare for required annual audits by CPAs, as required under state IDAPA code. Audits are due to the state by November.

LEAs have 365 days to bill Medicaid for reimbursement, but the timeliness of billing and reimbursements impact an LEA's expenditure closeout.

If an LEA is not reimbursed in a timely manner, they must use state or local funds, or IDEA funds for closeout. This could mean an LEA's Maintenance of Effort is raised, which must be maintained going forward.

How Do I Know If We Are Ready To Close Medicaid & Special Ed Funding for the Year?

When do we draw the line in the sand for year end with our Medicaid reimbursements?

- Billing frequency and how caught up on claims you are will affect the timing of reimbursements and your reconciliation process. Less Medicaid could mean higher MOE.
- Communicate regularly with the billing staff, to determine when your final claim for the year will be submitted.
- Pause your quarter 4 IDEA grant reimbursements.
- Finally, setup your final receivables, and spend out plan.



Help – I just received more late Medicaid Revenue I Wasn't Expecting!

I received more Medicaid funding at the last minute! (my auditors are here) What do I do?

If you had balanced Medicaid to zero, you will need to rebalance to zero. This means you will need more expense to absorb Medicaid revenue. You must still meet MOE, so you may need to return IDEA Part B funds to the State Dept.

1. Move allowable expenses from IDEA fund 257 to fund 260 (Medicaid).
2. Send excess IDEA revenue back to the SDE (this may require another accrual check)



Updating Year End Time & Effort

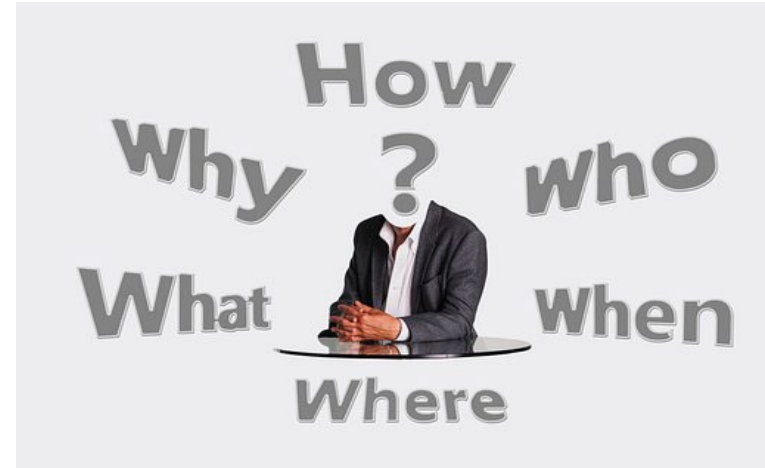
- If you had to balance out your MOE, Medicaid, and IDEA funds, and it differs now at year end from the 1st half of the year (semi-annual T&E), you need to go update the T&E 2nd half of year logs.
- Why? Your time distribution is no longer accurate. If you only changed the last month, partially, you can make note of the percentage split difference in June on that semi-annual log.
- Goal of Time & Effort logs are to match and certify the work performed matches how you paid it out.



Preparing for Audit

Can you explain the various components and your processes for Special Education to an auditor?

This includes your Medicaid process, who, what, and when you pay out of the various Special Education funds? (MOE, Medicaid, IDEA grants).



Special Education Funding Checklist for Audit Closeout

- Balanced Medicaid fund to zero
- Accounted for any Medicaid trust account balances
- Can identify Medicaid match easily
- Met MOE
- Checked allowable costs for IDEA drawdowns
- Balanced IDEA funds (no negative fund balances, or excess funds)
- Updated Time & Effort (especially if anything shifted last minute to balance out)



Balancing the Medicaid Fund Quiz Time!

Q: What if we **overspend** our Medicaid fund?

A: You should balance your Medicaid fund by year end, back to zero.

You (or your Auditor) would transfer expenditures (journal entries) out of your Medicaid fund back to capture as MOE, such as 100-616 or 100-521 or IDEA if funds remain.

*****Otherwise, you are underreporting your Maintenance of Effort*****

Q: What if we **underspend** our Medicaid fund?

A: You should balance your Medicaid fund by year end, back to zero. This means, you need to first meet Maintenance of Effort (MOE), but then you zero out Medicaid, and lastly, you spend IDEA funds.

*****If you leave revenue in fund 260, you are either over reporting your MOE, or over claiming IDEA funds, or both.**

Talking Points Between Business Office & Special Ed – Tracking Medicaid Billing

How are we tracking for the year on reimbursements compared to this time last year?

-Based on how our reimbursements are tracking compared to last year, how do we need to adjust spending?

-What are new challenges with billing that we've run into?

-How many logs are being held up for review or revision and why?

-What challenges make it more difficult for timely billing/ submission to take place and how can we address them?

-What creates erroneous logs that we need to correct, and how do we prevent them?

Recapping Budgeting for School-Based Medicaid

1. Know your student population- Medicaid eligible, IEP, Services
2. Communicate regularly between Business Office & Special Education!
3. Stay current on billing and accounts receivable for Medicaid in order to capture revenue reimbursement in the same year as costs were incurred for the services.
4. Budget your Medicaid match for net reimbursement calculations(and capture for MOE)

School-Based Medicaid- From Budgeting to Closeout: LEA Business Office Role & Methods

Austin Kohout, Bonneville Joint School District Federal Grant Compliance Accountant



Budget building

Building an IDEA budget cannot be done in a vacuum. All costs of providing SPED must be considered as a whole, then divided among the constituent funds.

1. Identify and isolate expenses needed to meet the minimum MoE threshold
2. Identify and isolate expenses needed to spend down expected Medicaid revenue
3. Expenses that remain can be charged to IDEA
4. Any leftovers are charged to MoE.



Medicaid Reimbursement Forecast

The year's Medicaid reimbursement forecast should be made with thorough consultation of your Medicaid billing team.

1. I use the previous year's final revenue figure as a baseline. This baseline is adjusted to reflect expectations in the new year.
 - How will turnover affect billing? Will staff qualifications change?
 - Has Medicaid eligibility changed? Have we had trouble getting parental consent and do we expect to see that changing?
 - Have reimbursement rates changed?
2. This year's Medicaid budget is generally a % adjustment on the previous year's final reimbursement total.



How are we funding staff?

SPED Staff can be divided into three categories:

1. Certified staff/ SPED Teachers (i.e., SLP, Psych, SPED Coordinator)
Fund with MoE funds (100.521, 100.522, 100.616)
2. Classified staff working in PreK rooms / programs (PreK Unit Paras)
Fund with 258, then 257.522
3. Classified staff working in K-12 rooms / programs (SPED Para)
Fund with 260, then 257, then MoE

Social Workers, counselors, and other positions that serve all students can only be charged to SPED equal to the portion of their time working on an IEP. If they do not serve IEPs, they are not included in the cost of SPED.

Bonneville's SPED Funding Playbook

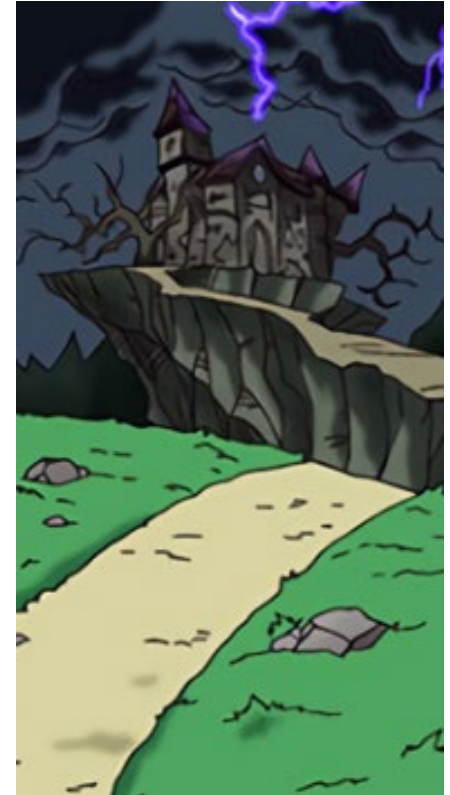
In A World Without School-Based Medicaid:

- IDEA drawdowns are easy
- Budgeting is easy
- Accounting is easy...



A world without School Based Medicaid:

- ...And the district has to pay for SPED almost entirely out of pocket.
- General Funds used on SPED can't be spent on anything else.
- Less extracurriculars, less supplies, fewer positions, etc...





Medicaid management can be simple(ish)

- Use a Trust account with the Department of Health and Welfare to cover match payments.
- Account for Expenses and Revenue clearly and keep items intact.
- Avoid transfers and ambiguous journal entries.
- Use a Revenue schedule to track reimbursement through the year.
- Prepare IDEA for possible fluctuations of Medicaid revenue
- Have a plan for Medicaid closeout at the end of the year.

Let's deep dive into each of the above...



Prepaid Medicaid Match Expense

At the beginning of the year, we forecast Medicaid match revenue for the year as a part of the budget.

- Take 15% of that amount and send it to the Department of Health and Welfare as a starting prepaid match.
- Charge the match expense to 100.616.399.???.??? (Or any other MoE expense account you create for the purpose of accounting for match paid).
- Monitor monthly trust account statements within the business office and add more funds as needed.
- Any remaining match balance at the end of the year must be accounted for, but we will cover that in the closeout section.



Prepaid Medicaid Match Expense

Prepaying ensures that there are as few delays as possible between a claim to DHW and remittance of funds.

- As the fiscal year comes to a close timeliness becomes important.

Match expense is a core component of MoE and should be reflected as a distinct expense of SPED, not as a transfer amount.

Account	JE Number	Date	Line Memo	Debit	Credit	Line
100.616.399.000.000	105	7/26/2023	Medicaid Match - 2023-2024 Fiscal Year	\$500,000.00	\$0.00	286
100.213.000.000.000	105	7/26/2023	Accounts Payable	\$0.00	-(500,000.00)	287

Trust Account Activity

Date	Type	Amount
7/31/2023	Balance Forward	318,431.51
8/1/2023	Deposit	500,000.00
8/14/2023	Match Withdrawn	(11,652.71)
Trust Account Balance		806,778.80

SUMMARY - MATCH REQUIREMENTS

Match Required (from above)	\$	11,652.71
Less: Match Withdrawn During Current Month		(11,652.71)
Ending Match Required		-
Trust Amount Available for Match		806,778.80
NO PAYMENT REQUIRED	\$	-

Transparent Accounting

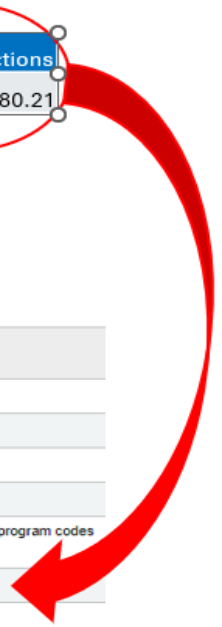
Match expense is easy to track and identify

Account	Description	Account Type	Budget Control Group	YTD Transactions
100.616.399.000.000	Medicaid Match	EXPENDITURE	Special Services - 616	\$1,256,480.21

General Fund Expenditures for FY ended 6/30/2024

Enter your district/LEA's actual General M&O expenditures, from State and Local funds, for FY 2024. These amounts should be the same as the amounts reported on your district/LEA's annual IFARMS report for FY 2024

IFARMS 100-521: Special Education Program	\$10,820,483
IFARMS 100-522: Special Education Preschool Program	\$280,344
IFARMS 100-616: Special Education Support Services Program	\$4,094,777
Combined Total	\$15,195,604
List below any general fund expenditures for the excess costs of providing Special Education and Related Services not included in one of the function program codes above	
School Based Medicaid State Match	\$1,256,480





Transparent Accounting

1. Medicaid revenue is receipted to 260.445.???.???.???
 - We are recording our GROSS revenue through school-based Medicaid.
 - The portion of the revenue that is our own money routed through DHW has already been accounted for under 100.616.399.???.???
 - Don't overthink it.
2. Expenses against Medicaid are entered directly into 260 as they occur.
 - We aren't trying to match revenue to expenses as revenue is receipted, we just need revenue and expenses to equal out at the end of the fiscal year.
 - Spend 260 down as if your budget is set in stone. (Payroll, SPED contracts, etc.)
 - Closeout entries will be required to reconcile our original budget to reality, but we'll touch on that in a minute.



Accounting Entries for Special Education Programs

Cost of SPED: \$400,000

General Fund		Medicaid		Totals (Effect on General Fund Balance)	
Medicaid Match Expense	\$29,000		\$100,000 Medicaid Remittance		\$71,000 Net Medicaid Reimbursements
MoE Sped Expenses	\$300,000	Medicaid Sped Expenses	\$100,000	Sped Expenses	\$400,000
	\$329,000		\$0		\$329,000

Books are simple, all expenses are intact, and Medicaid match is clear and obvious

Transparent Accounting Between Payroll and the General Ledger

Payroll Journals and the General Ledger should reconcile.

- Large interfund adjusting journal entries with the description of “Aide Salaries” in June don’t lend themselves to transparency or an easy audit.

Position	Account	Rate	Reg. Units	Other Units	Regular	Pay Date
Extra Hours	260.521.122.000.104	\$21.44	0.00	-20	-\$428.80	12/20/2023
Support Professional In Training	260.521.122.000.104	\$21.44	88.00	0	\$1,650.88	12/20/2023
Extra Hours	260.521.122.000.104	\$16.59	0.00	9.25	\$153.46	12/20/2023
SPED Unit Para	260.521.122.000.104	\$16.59	112.00	0	\$1,722.60	12/20/2023
Extra Hours	260.521.122.000.104	\$15.41	0.00	4.42	\$68.11	12/20/2023
SPED Unit Para	260.521.122.000.104	\$15.41	112.00	0	\$1,600.07	12/20/2023
Extra Hours	260.521.122.000.104	\$19.84	0.00	4.08	\$80.95	12/20/2023
SPED Para	260.521.122.000.104	\$19.84	112.00	0	\$2,060.05	12/20/2023
Extra Hours	260.521.122.000.104	\$17.55	0.00	10.42	\$182.87	12/20/2023
SPED Unit Para	260.521.122.000.104	\$17.55	112.00	0	\$1,822.28	12/20/2023
Extra Hours	260.521.122.000.104	\$17.23	0.00	8.75	\$150.76	12/20/2023
SPED Unit Para	260.521.122.000.104	\$17.23	112.00	0	\$1,789.05	12/20/2023
					\$10,852.28	

Account	JE Number	Date	Line Memo	Debit	Credit	Line	Reference	Journal
260.521.122.000.104	1186	10/20/2023	Aide Salaries Special Education	\$11,035.87	\$0.00	239		Payroll
260.521.122.000.104	1610	11/20/2023	Aide Salaries Special Education	\$11,095.21	\$0.00	236		Payroll
260.521.122.000.104	1917	12/20/2023	Aide Salaries Special Education	\$10,852.28	\$0.00	236		Payroll
260.521.122.000.104	2118	1/19/2024	Aide Salaries Special Education	\$10,791.84	\$0.00	240		Payroll

Monitor Medicaid Reimbursements

Don't let a large shortfall in Medicaid catch you by surprise.

Do not be afraid to make adjustments in spending to reflect changes in Medicaid reimbursement.

- Payroll costs are shifted into and out of Medicaid as expectations change.

Be aware of how an increase in Medicaid may affect your ability to draw down IDEA.

- We will talk about buffering against this possibility in a minute.

Develop a tracking tool for the hard financial data (DHW account statements)

Keep detailed notes of conversations with the Medicaid team about changing expectations.

- Reimbursements are never linear through the year. **Collaboration with the Medicaid team is essential** to avoid nasty surprises.

Monitor Medicaid reimbursements

Medicaid revenue dictates how the rest of SPED funding is or isn't used, so it's essential to closely monitor how revenue is coming in.

Month	\$ Change	% change	FY 2024	FY 2023
September	12,397	1297%	13,353	956
October	531,367	931%	588,444	57,077
November	233,285	117%	432,689	199,404
December	(20,032)	-6%	309,984	330,016
January	83,227	33%	333,858	250,631
February	30,985	6%	565,579	534,594
March	179,663	74%	422,359	242,696
April	(269,198)	-36%	475,490	744,688
May	(100,269)	-17%	502,034	602,303
June	(23,213)	-4%	585,602	608,815
July accr	(496,666)	-87%	74,259	570,925
August accr	(43,270)	-100%		43,270
FY Total	118,276	3%	4,303,651	4,185,375
change from PY			118,276	(1,711,157)

Measure monthly revenue against the previous year's figures.

- Be careful of timing. Note that even though most month's reimbursements in '24 were greater than those of '23, we only barely saw an increase overall. Many different elements influence reimbursement rates.

IDEA Part B Grant Drawdown Buffer

This is a niche practice that may not be necessary, but it may save you some embarrassment.

If you find yourself in a situation where you aren't sure you will have enough expenses in SPED to meet MoE, to spend down all of the year's Medicaid reimbursements, AND your IDEA allocation you should prepare a drawdown buffer.

- If this does end up happening, you will have effectively overdrawn IDEA, and now must return funds to the SDE equal to the difference between revenue and expenditures. Each expense can only be associated with a single revenue source.

First, determine how close you're going to cut it.

- If Medicaid can increase above what you have forecasted another \$20,000 without running out of unique expenses, but it's reasonably possible that Medicaid could increase \$50,000 above your forecast, your IDEA buffer should be around \$30,000

Next, identify an employee or employees that cost about what you think your buffer should be.

During the year, do not collect reimbursement for costs associated with the employee(s) you identified above until June, or the point during the year where you feel certain that you won't see an increase in Medicaid.

- The costs tied to your chosen employees should accumulate each month like deposits into a piggy bank.

SPED Funding Closeout

SPED fund closeouts can take place once all Medicaid revenue for the year is known and all SPED expenses are either accrued or paid.

- In Bonneville, any revenue tied to services performed during a given fiscal year is recognized in that same fiscal year. This isn't what is required by the state, but each district should define consistently which Medicaid payments are or are not accrued back to the previous fiscal year.

Medicaid Match Funds
STATEMENT DATE: July 2024

School Based Payments Processed by DHW

Date	Eligibility Category	Payment Amount	CHIP Match Required	Medicaid Match Required
6/30/2024	Balance Forward - Match Due*			-
7/22/2024	Medicaid	71,362.96		21,608.70
	Exp	1,285.11		128.51
	CHIP	1,611.26	341.59	
Match Required				22,078.80

* Denotes payment was not released due to insufficient matching funds in trust.

Account	JE Number	Date	Line Memo	Debit	Credit	Line	Reference	Journal
260.445.900.000.000	3931	5/23/2024	Medicaid Revenue	\$0.00	-\$(\$502,033.68)	1		Deposits
260.445.900.000.000	4281	6/25/2024	Medicaid Revenue	\$0.00	-\$(\$585,602.12)	1		Deposits
260.445.900.000.000	4494	6/30/2024	year end cash/rev/recvble	\$0.00	-\$(\$74,259.33)	10		Adjusting

SPED Funding Closeout – Adjustments

First, Medicaid expenses must be adjusted to match the final revenue figure.

- Adjustments should be made by transferring salary and benefit costs for whole employees at a time, with a clear annotation describing who was moved and why.

Account	JE Number	Date	Line Memo	Debit	Credit	Line	Journal	Memo
260.521.122.000.000	4492	6/30/2024	Aide Salaries	\$0.00	-\$38,775.52	1	Adjusting	PR ADJ: Last, First FLEX Support Professional
100.521.122.000.000	4492	6/30/2024	Aide Salaries Special Education	\$38,775.52	\$0.00	2	Adjusting	PR ADJ: Last, First FLEX Support Professional
260.521.210.000.000	4492	6/30/2024	FUNDING:112985 PERSI Retirement	\$0.00	-\$4,385.50	3	Adjusting	PR ADJ: Last, First FLEX Support Professional
260.521.220.000.000	4492	6/30/2024	FUNDING:112985 FICA - Social Security	\$0.00	-\$2,404.08	4	Adjusting	PR ADJ: Last, First FLEX Support Professional
260.521.220.000.000	4492	6/30/2024	FUNDING:112985 FICA Medicare	\$0.00	-\$562.25	5	Adjusting	PR ADJ: Last, First FLEX Support Professional
260.521.231.000.000	4492	6/30/2024	FUNDING:112985 Symetra Life Insurance	\$0.00	-\$33.36	6	Adjusting	PR ADJ: Last, First FLEX Support Professional
260.521.232.000.000	4492	6/30/2024	FUNDING:112985 Blue Cross of Idaho	\$0.00	-\$7,465.20	7	Adjusting	PR ADJ: Last, First FLEX Support Professional
260.521.233.000.000	4492	6/30/2024	FUNDING:112985 Dental - Blue Cross of Idaho	\$0.00	-\$481.44	8	Adjusting	PR ADJ: Last, First FLEX Support Professional
260.521.235.000.000	4492	6/30/2024	FUNDING:112985 Symetra LTD	\$0.00	-\$109.32	9	Adjusting	PR ADJ: Last, First FLEX Support Professional
260.521.239.000.000	4492	6/30/2024	FUNDING:112985 EAP	\$0.00	-\$19.44	10	Adjusting	PR ADJ: Last, First FLEX Support Professional
260.521.270.000.000	4492	6/30/2024	FUNDING:112985 Workers Comp	\$0.00	-\$339.13	11	Adjusting	PR ADJ: Last, First FLEX Support Professional
100.521.210.000.000	4492	6/30/2024	FUNDING:112985 PERSI Retirement	\$4,385.50	\$0.00	12	Adjusting	PR ADJ: Last, First FLEX Support Professional
100.521.220.000.000	4492	6/30/2024	FUNDING:112985 FICA - Social Security	\$2,404.08	\$0.00	13	Adjusting	PR ADJ: Last, First FLEX Support Professional
100.521.220.000.000	4492	6/30/2024	FUNDING:112985 FICA Medicare	\$562.25	\$0.00	14	Adjusting	PR ADJ: Last, First FLEX Support Professional
100.521.231.000.000	4492	6/30/2024	FUNDING:112985 Symetra Life Insurance	\$33.36	\$0.00	15	Adjusting	PR ADJ: Last, First FLEX Support Professional
100.521.232.000.000	4492	6/30/2024	FUNDING:112985 Blue Cross of Idaho	\$7,465.20	\$0.00	16	Adjusting	PR ADJ: Last, First FLEX Support Professional
100.521.233.000.000	4492	6/30/2024	FUNDING:112985 Dental - Blue Cross of Idaho	\$481.44	\$0.00	17	Adjusting	PR ADJ: Last, First FLEX Support Professional
100.521.235.000.000	4492	6/30/2024	FUNDING:112985 Symetra LTD	\$109.32	\$0.00	18	Adjusting	PR ADJ: Last, First FLEX Support Professional
100.521.239.000.000	4492	6/30/2024	FUNDING:112985 EAP	\$19.44	\$0.00	19	Adjusting	PR ADJ: Last, First FLEX Support Professional
100.521.270.000.000	4492	6/30/2024	FUNDING:112985 Workers Comp	\$339.13	\$0.00	20	Adjusting	PR ADJ: Last, First FLEX Support Professional
100.111.119.000.000	4492	6/30/2024	Interfund Cash	\$0.00	-\$54,575.24	21	Adjusting	PR ADJ: Last, First FLEX Support Professional
260.111.119.000.000	4492	6/30/2024	Interfund Cash	\$54,575.24	\$0.00	22	Adjusting	PR ADJ: Last, First FLEX Support Professional

SPED Funding Closeout – Reconciling Match

For final fine adjustments to match Medicaid revenue and expenses perfectly, transfer over partial benefit costs for a specifically identified employee.

Now, if you've been using a prepaid match trust account you will have to reconcile the match expense account to reality in order to accurately capture maintenance of Effort.

- In this example, we accrued our July payment back to the previous fiscal year, so we will only need our July trust account statement. The figures we will need on that statement have been highlighted.

Medicaid Match Funds STATEMENT DATE: July 2024

School Based Payments Processed by DHW

Date	Eligibility Category	Payment Amount	CHIP Match Required	Medicaid Match Required
6/30/2024	Balance Forward - Match Due*			-
7/22/2024	Medicaid	71,362.96		21,608.70
	Exp	1,285.11		128.51
	CHIP	1,611.26	341.59	
Match Required				22,078.80

* Denotes payment was not released due to insufficient matching funds in trust.

Trust Account Activity

Date	Type	Amount
6/30/2024	Balance Forward	68,522.39
7/15/2024	Deposit	500,000.00
7/22/2024	Match Withdrawn	(22,078.80)
7/31/2024	Interest	15,507.71
Trust Account Balance		561,951.30

SPED Funding Closeout Recap

With Medicaid match funds reconciled to reality and Medicaid expenses trued up against the final revenue amount, we now have our final expense totals for MoE accounts, IDEA accounts, and Medicaid.

We have all of the ingredients needed to confidently complete the IDEA application.

Back to Lisa!



Thank You!

Austin Kohout

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(208) 557-6819

Application Enhancement to Excess Cost Page

Excess Cost Calculation For School Districts and LEAs

As required by IDEA 2004, Section 602(8) and 34 CFR §300.16 and Appendix A to 34 CFR Part 300

2023-2024 expenditures for all students (including students with disabilities)	Preschool (619)	Elementary	Secondary
From State and Local funds		\$0	\$0
From Federal Funds		\$0	\$0
Less:			
Amounts expended from federal program allocations (do not include amounts allocated but not expended in the school year and carried over)			
IDEA Part B - Preschool (619) & School Age	\$0	\$0	\$0
ARPA - Preschool (619) & School Age	\$0	\$0	\$0
Title I A		\$0	\$0
Title III A		\$0	\$0
State and local Funds expended specifically for programs under Title I A and Title III A		\$0	\$0
State and local funds expended specifically for providing services to children with disabilities. The total of amounts entered here <i>must equal</i> the Adjusted Total on the Maintenance of Effort Section II Expenditures Form	\$0	\$0	\$0
Any amounts for capital outlay and debt service		\$0	\$0
Net total expenditures for all students		\$0	\$0
Calculation of average 2023-2024 per pupil expenditure for all students (including students with disabilities)			
Fall Enrollment (all students including students with disabilities, as reported to SDE November 2023)		0	0
Spring Enrollment (all students including students with disabilities, as reported to SDE March 2024)		0	0
Average Enrollment, 2023-2024		0	0
Average annual per student expenditure for all students, 2023-2024		\$0	\$0
Total number of children with disabilities served by the LEA in 2023-2024 (November 2023 Child Count)	0	0	0
Total minimum amount of funds the LEA must spend for the education of children with disabilities in elementary and secondary schools before using IDEA Part B funds		\$0	\$0

1st fill in your enrollment. The application will import and calculate the splits for IDEA expenditures and MOE expenditures for you!

Federal Fiscal Grants - Communities of Practice (FFGCoP)

- Is a monthly SDE hosted webinar on the 3rd Thursday of each month at 10am MST.
- This group is open to anyone desiring to learn more about ‘Best Practices for Grants’
- The purpose of this community of practice is to provide learning and sharing opportunities between the SDE and the LEAs and to mitigate errors and fill in the gaps on grant management & principles, in a supportive peer learning environment.

The SDE FFGCoP - Leading with courage, strategy, and confidence!

[Registration Link](#)





Thank You!

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Idaho Department
of Education