Local Education Agency (LEA) Maintenance of Effort (MOE)

- **Requirements under IDEA Part B**

"Not to be confused with VIB funds"

Wendy Lee
Funding & Accountability Coordinator
wlee@sde.idaho.gov

Grant Award Notification

Notification ID:00100001

SHERRI YBARRA
SUPERINTENDENT OF PUBLIC INSTRUCTION

650 W. STATE STREET
P.O. BOX 83720
BOISE, IDAHO 83720-0027

OFFICE: 208-332-6800
FAX: 208-334-2228
SPEECH/HEARING IMPAIRED: 1-800-377-3529

Idaho State Department of Education

Grant Subaward Notification

Recipient

ARBON ELEMENTARY DISTRICT	EIN Number	826003195
	Indirect Cost Rate	0.00%

Registration on Sam.Gov

POWER, COUNTY OF	DUNS Number	189339153
4405 ARBON VALLEY HWY	CAGE Code	5QAY1
ARBON		
ID, 83212 - 5021		

Federal Award

Federal Awarding Agency	U.S. Department of Education
Pass-Through Agency	Idaho State Department of Education
Federal Award Identification Number (FAIN)	H027A130133
CFDA Number	84.027
Federal Award Project Description	Special Education_Grants to States

Subaward Details

Subaward Name	IDEA Part B
Period of Performance	7/1/2013 - 9/30/2015
Award Date	6/16/2015
Current Award Amount	$100.00
Previous Awarded Amount	$0.00
Total Awarded Amount	$100.00

Identification of Federal Grant and Award Details

LEA MOE Requirement

34 CFR § 300.203 (Title 34 Education Section 300.203)

Federal regulations state that with certain exceptions, funds provided to an LEA under IDEA Part B must not be used to reduce the level of expenditures for the education of children with disabilities made by the LEA from local funds, or the combination of State and local funds, below the level of those expenditures for the preceding fiscal year.

IDEA Part B LEA MOE

The amount of local, or State and local funds expended for the education of children with disabilities, is the amount of funds that establishes the level of expenditures to be maintained from year-to-year and establishes the MOE level, i.e., a school district or charter school LEA cannot spend less State and local funds for programs and services for children with disabilities in 2016-17 than it did in the 2015-2016.

4 Standards for Determining Maintenance of Effort

1) Combination of State and Local Funds – total amount
2) Combination of State and Local Funds - per capita basis ***(Child count)***
3) Local Funds Only – total amount
4) Local Funds Only - per capita basis ***(Child count)***

If Local Funds Selected, SDE Requires the following:

- Audited Financial Statements indicating
  - Source of Local Funds i.e. supplemental levy, bake sale, etc.
  - Manner by which local funds are accounted for
  - Previous FY Audited Financial Statements
  - Indication that MOE is based on l*ocal only* or *per capita local*

New Federal Guidelines & MOE Changes

urrent Electronic Code of Federal Regs under Title 34 Part 300 Subpart C:

http://www.ecfr.gov/cgi-bin/retrieveECFR?gp=&SID=59ce311f5b6e158e8423a8ba640c858c&mc=true&n=sp34.2.300.c&r=SUPART&ty=HTML

larifying and reviewing comparison year and subsequent year's rule:

https://www2.ed.gov/policy/speced/guid/idea/memosdcltrs/osepmemo1510leamoeqa.pdf

uick Reference Guide:

http://cifr.wested.org/wp-content/uploads/2015/12/CIFR-LEA-MOE-QRG.pdf

ther Helpful References:

https://www2.ed.gov/about/inits/ed/edfacts/emaps-idea-part-b-moe-reduction-ceis-user-guide.pdf

http://www2.ed.gov/policy/speced/guid/idea/letters/revpolicy/tpmtseff.html

https://federalregister.gov/a/2015-09755

Maintenance of Effort Worksheet and Assurance Form - 2014-2015

Local Funds Only | Section I *Annual Report* | Section II *Expenditures* | Section III *Budget* | Expenditure Exception Worksheet | Budget Exc Worksheet

Actual General Fund Expenditures as reported on Annual Report for FY 6/30/2013

Amounts as submitted on the FY 2013 IFARMS Annual Report and the 2013-2014 MOE Worksheet and Assurance	
IFARMS 100-521: Special Education Program	$14,153,043
IFARMS 100-522: Special Education Preschool Program	$781,118
IFARMS 100-616: Special Education Support Services Program	$6,833,562
Combined Total	$21,767,723
Other Expenditures as reported on 2013-2014 MOE Assurance	$0
Medicaid Reimbursements as reported on 2013-2014 MOE Assurance	$0
Post Annual report adjustments submitted by LEA	$0
Adjusted Total - MOE threshold for FY 2014	$21,767,723
Child Count 12/1/ 2012	2676
Average Per Pupil Expenditure FY 2013	$8,134

Maintenance of Effort Worksheet and Assurance Form - 2014-2015

Local Funds Only | Section I *Annual Report* | Section II *Expenditures* | Section III *Budget* | Expenditure Exception Worksheet | Budget Exception Worksheet

General Fund Expenditures for FY ended 6/30/2014

Enter your district/LEA's actual General M&O expenditures, from State and Local funds, for FY 2014. These amounts should be the same as the amounts reported on your district/LEA's annual IFARMS report for FY 2014	
IFARMS 100-521: Special Education Program	$14,287,555
IFARMS 100-522: Special Education Preschool Program	$676,006
IFARMS 100-616: Special Education Support Services Program	$6,796,043
Combined Total	$21,759,604
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	
Professional Development	$0
Transportation Costs	$0
Other (Describe below) Long term Sub for Special Ed	$16,755
Exception Amount (from Expenditure Exception worksheet)	$0
Medicaid Reimbursements not previously accounted for in the above functions/program codes	$0
Adjusted Total	$21,776,359
Child Count 11/1/ 2013	2687
Average Per Pupil Expenditure FY 2014	$8,104

LEA Maintenance of Effort

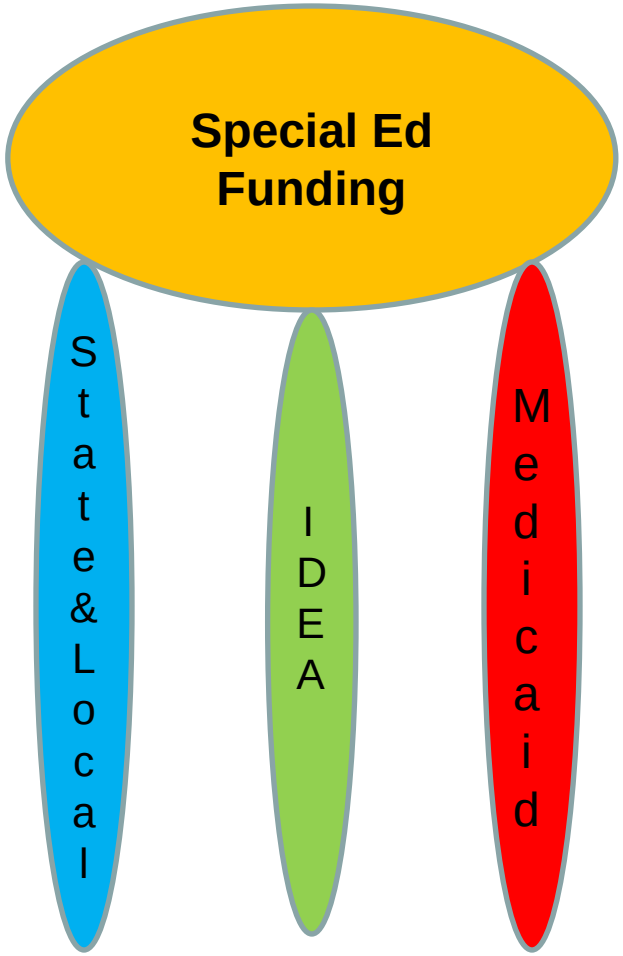
Example

Fiscal Year	State and local	State and local per capita	Child count	Pass / Fail
2016	$21,000*	$2,100*	10	P
2017	$21,600*	$2,700*	8	P
2018	$21,500	$2,150	10	F
2019	$22,200*	$1,850	12	P
2020	$22,000	$2,200	10	F

Special Ed Funding

- What makes up Special Education Funding?

Three Legged Stool



What funding can be used to satisfy the IDEA Part B & Preschool Maintenance of Effort requirement?

State & Local Funds only which are properly accounted & identified via:

- IFARMS Fund 100 (General Fund)

  Function Program Code:

  – 521 Exceptional Child

  – 522 Preschool Exceptional Child

  – 616 Special Services

- 230-249 Other State & Local Funds

State&Local

Accounting & Inclusion for MOE

- General Fund Expenditures not included in the identified in fund 100 function program codes that are paid for Special Education Programs and Services are entered directly into the online application:
  - Professional Development
  - Transportation Costs
  - Other (state and local funding)

State&Local

Maintenance of Effort Worksheet and Assurance Form - 2014-2015

Local Funds Only | Section I *Annual Report* | Section II *Expenditures* | Section III *Budget* | Expenditure Exception Worksheet | Budget Exception Worksheet

General Fund Expenditures for FY ended 6/30/2014

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Adjusted Total	$21,776,359
Child Count 11/1/ 2013	2687
Average Per Pupil Expenditure FY 2014	$8,104

IFARMS Codes

For example Student Transportation codes are 681-683

MOE Verifications: Total Amount and Per Capita

State & Local

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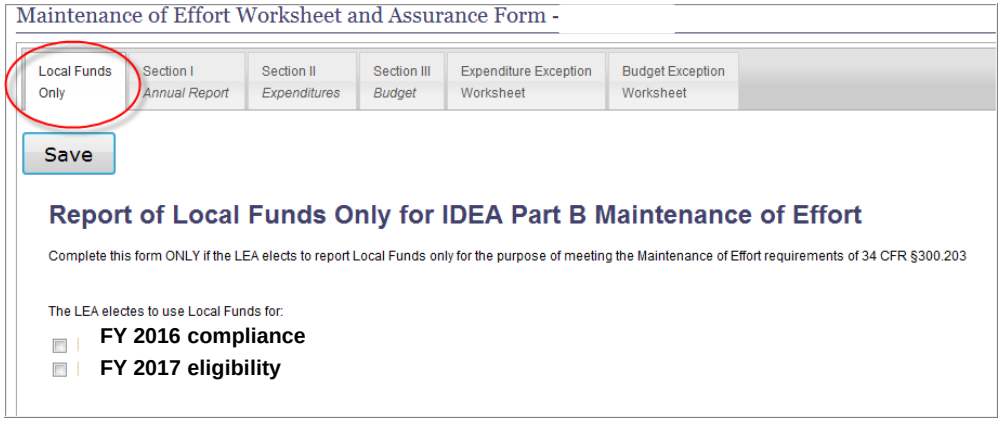
Selecting Local Funds.

→Where is this located on the IDEA Part B Application?

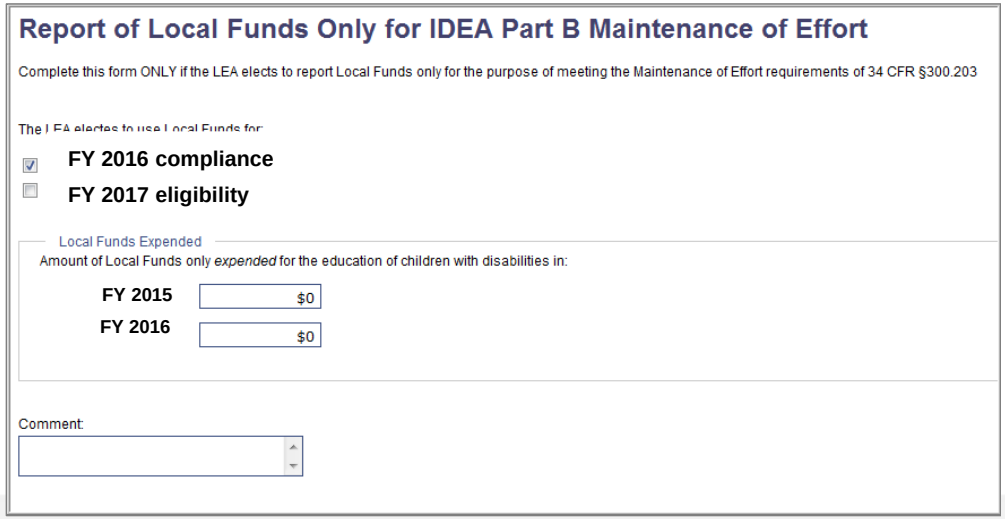
(The MOE Worksheet & Assurance Form)

The first tab of the Maintenance of Effort section is the optional Local Funds Only tab, shown below.



Unless your district elects to use the Local Funds Only standard of 34 CFR §300.203 for the purpose of reporting Maintenance of Effort compliance and/or eligibility, skip this form and go on to Sections I, II and III for reporting MOE expenditures and budgets.

Depending upon the selection made at the top of the form, two or more of the other MOE tabs will be deactivated. If the LEA checks **FY 2016 Compliance**, Sections I and II are hidden and the screen below is displayed:



If both FY 2017 Compliance and FY 2017 Eligibility are checked, the Sections I, II and III tabs are all deactivated and the next screen is displayed:

Are Medicaid reimbursement dollars State dollars?

- Medicaid School Based Services and Medicaid funds are not considered state and local funds

Medicaid

Medicaid

- CFR 300.154.(g)(2) reimbursements from Federal Funds, including Medicaid will not be considered “State and Local” funds and cannot be used for the purposes of maintenance of effort provisions as outlined in 300.163 and 300.203.
  - Any expenses not covered by Medicaid reimbursement can be used for the purposes of maintenance of effort.
  - Subsequently, any excess revenue received goes back into your general fund.

Medicaid

SDE recommends you keep your Medicaid expenses and reimbursements separate and not included in any 521, 522, and 616 funds.

What funds are <u>not</u> included in Maintenance of Effort?

IDEA

- Any and all Federal Funds Received
  - Including IDEA Part B, Preschool, Title Programs, Child Nutrition Reimbursements, etc.

  &

  - Medicaid Reimbursements and Medicaid Pending Reimbursements

Medicaid

Audit Letter Instructions

Medicaid

<u>Medicaid and Maintenance of Effort</u>

- It frequently comes to our attention that Medicaid reimbursable expenditures and revenues are not correctly accounted for as they relate to LEA Maintenance of Effort under IDEA. 34 CFR § 300.203 states that LEAs may not consider, for MOE purposes, any expenditures made from funds for which there is federal accountability. Pay close attention to how these types of expenditures are being accounted for and ensure **that only the net amount of the expenditures *<u>less</u>* any Medicaid reimbursement is being included in the function/program codes that are examined for MOE purposes.**.

What Accounts should I use for Medicaid Funds?

- The SDE recommends you set up a separate federal account outside of the General fund and other Federal program defined accounts.
  - Available Accounts can include: 283-289
    - If you choose to keep it in your general fund, you must exclude the expenditures and revenue from reporting in funds 100 - 521, 522, and 616
      - You should not include this in funds 257 & 258

Medicaid

Medicaid School Based Services are:

- For medical assistance for covered services furnished to a child with a disability because such services are included in the child's individualized education program established pursuant to IDEA Part B, Preschool and Infant Toddler with a disability, because such services are included in the child's IEP.

Medicaid

How to Sum it up?

Medicaid

- Medicaid
  - Medical Model;
  - Provides Insurance Coverage

IDEA

- IDEA
  - Special Education and related Services;
  - Students pre-K to 21

What if my Medicaid dollars are included in my General Fund and my auditor accidently identified them as MOE?

Medicaid

Maintenance of Effort Worksheet and Assurance Form

Local Funds Only	Section I *Annual Report*	Section II *Expenditures*	Section III *Budget*	Expenditure Exc Worksheet

General Fund Expenditures for FY ended 6/30/2015

Enter your district/LEA's actual General M&O expenditures, from State and Local funds, for FY 2015. These amounts should be the same as the amounts reported on your district/LEA's annual IFARMS report for FY 2015	
IFARMS 100-521: Special Education Program	$50,671
IFARMS 100-522: Special Education Preschool Program	$0
IFARMS 100-616: Special Education Support Services Program	$108,150
Combined Total	$158,821
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	
Professional Development	$0
Transportation Costs	$2,712
Other (Describe below)	$0
Exception Amount (from Expenditure Exception worksheet)	$60,343
Medicaid Reimbursements not previously accounted for in the above functions/program codes	$102,427
Adjusted Total	$119,449
Child Count 11/1/ 2014	20
Average Per Pupil Expenditure FY 2015	$5,972

If Medicaid Funds are included in your General Fund and part of the amounts reported under 100-521, 100-522, 100-616 and used for MOE and not subtracted out by your auditor, you must adjust them on the IDEA Part B Application.

Medicaid

STATE OF IDAHO

Medicaid

What happens if I have not subtracted out the Medicaid funding over multiple years?

Contact our office and we will help guide you on the corrections.

Are Medicaid State or Federal dollars, as we get them from the State Health and Welfare Division?

Medicaid

Medicaid funds, like IDEA Part B funds are federal dollars that are passed through to you by a state agency.

Two Tests for Maintenance of Effort:

- Eligibility – when you submit your application
- Compliance- reviewed after your financials and audit are completed

Why is there a time lag as to when we are notified of a MOE failure?

- ***Eligibility* is determined when you submit your application, due date is October 15.**

- ***Compliance* review occurs after February and after we receive school financial summary information from Public School Finance.**
  - **Annual Reports are due to Public School Finance October 28.**
  - **Audit Reports are due to Public School Finance November 10.**

Collecting & Verifying MOE

1. Self Reported under Section II from the IDEA Part B Application – based on your annual/audit report (eligibility)
2. We review and cross check the submitted annual report to Public School Finance
3. We cross compare that against your submitted Audit Report (compliance)
    1. We use the audit report as the final figures and populate those values into next year's application under Section I

Eligibility is key to having access to your funds when you need them

IDEA requires that, in order to be eligible for an IDEA Part B grant, an LEA must budget each year, an amount equal to, or greater than either in total or per-student, the amount the LEA expended from local, or State and local funds in the previous fiscal year.

We use the same eligibility test

1) Combination of State and Local Funds – total amount
2) Combination of State and Local Funds - per capita basis ***(Child count)***
3) Local Funds Only – total amount
4) Local Funds Only - per capita basis ***(Child count)***

LEA MOE Eligibility

- If neither the total amount budgeted, nor the per-student amount is greater than, or equal to those amounts in the previous year or subsequent years, the LEA is not eligible for a Part B grant.

- In order to be eligible for a Part B grant in the current year, the LEA must submit a revised budget, approved by the board of trustees, that demonstrates MOE eligibility.

Maintenance of Effort Worksheet and Assurance Form - 2014-2015

Local Funds Only | Section I Annual Report | Section II Expenditures | Section III Budget | Expenditure Exception Worksheet | Budget Except Worksheet

General Fund Expenditures for FY ended 6/30/2014

Enter your district/LEA's actual General M&O expenditures, from State and Local funds, for FY 2014. These amounts should be the same as the amounts reported on your district/LEA's annual IFARMS report for FY 2014	
IFARMS 100-521: Special Education Program	$14,287,555
IFARMS 100-522: Special Education Preschool Program	$676,006
IFARMS 100-616: Special Education Support Services Program	$6,796,043
Combined Total	$21,759,604
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	
Professional Development	$0
Transportation Costs	$0
Other (Describe below) Long term Sub for Special Ed	$16,755
Exception Amount (from Expenditure Exception worksheet)	$0
Medicaid Reimbursements not previously accounted for in the above functions/program codes	$0
Adjusted Total	$21,776,359
Child Count 11/1/ 2013	2687
Average Per Pupil Expenditure FY 2014	$8,104

Local Funds Only | Section I Annual Report | Section II Expenditures | Section III Budget | Expend Worksh

Budget Amounts for FY ending 6/30/2015

Enter your district/LEA's Budgeted General M&O expenditures, from State and Local funds, for FY 2015.	
IFARMS 100-521: Special Education Program	$15,065,270
IFARMS 100-522: Special Education Preschool Program	$747,852
IFARMS 100-616: Special Education Support Services Program	$7,114,152
Combined Total	$22,927,274
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	
Professional Development	$0
Transportation Costs	$0
Other (Describe below)	$0
Exception Amount (from Budget Exception worksheet)	$0
Medicaid Reimbursements not previously accounted for in the above functions/program codes	$0
Adjusted Total	$22,927,274
Estimated Child Count - November 2014	2660
Average Per Pupil budgeted amount FY 2015	$8,619

Eligibility each year is based on what you are budgeting compared to what was expended in prior year

DEPARTMENT OF EDUCATION · STATE OF IDAHO

Implications of Failure to Maintain Effort

- Audit implications:
  - Noncompliance with MOE requirements;
  - Pay back the amount by which the LEA failed to meet MOE; and
  - Paybacks must be made out of non-Federal funds or funds for which accountability to the Federal government is not required.
- Maintenance of effort level goes back to the year that it met the MOE and not the year that it failed for the new comparison year, this is referred to as the subsequent year rule.

How do we reset?

Exceptions 34 CFR § 300.204

An LEA may reduce the level of its expenditures below the level of those expenditures in for the preceding fiscal year under the following circumstances:

1. **Voluntary departure**, by retirement or otherwise, or departure for just causes, of special education or related services personnel;
2. **Decrease in the enrollment** of children with disabilities;
3. **Termination of costly expenditures for long-term purchases**, such as the purchase of an IEP software program;
4. **Termination of an exceptionally costly obligation to a particular child with a disability because the child:**
   - Has left the jurisdiction of the administrative unit;
   - Has reached the age at which the obligation to provide FAPE to the child is terminated; or
   - No longer needs the program of special education.

How to compute the decrease in enrollment?

» Call me 208-332-6916

Exception (p) - decrease in enrollment - FY 2016				23/450	2015 Prior			
Exception	Prior Year	This year	Student Loss	Factor	Adj Comb Total	Allowable Exception Value		
Child Count	450	427	23	0.051111111	2,808,099	143,525.06		

Exception 34 CFR § 300.205 (a)

With certain exceptions, for any fiscal year in which an LEA's Part B allocation exceeds the amount the LEA received for the previous year, the LEA may reduce its State and local support of special education by up to 50 percent of the amount of the increase in its Part B allocation.

Restrictions to this Exception

An LEA cannot reduce its State and local support of special education:

- Unless it received a determination of “Meets Requirements”;
- If action has been taken against the LEA by the SEA under IDEA Section 616;
- If the LEAs responsibility for providing FAPE has been taken away from it by the SEA; or
- If it has been found by the SEA to have significant disproportionality (race and ethnicity) under 34 CFR §300.646.

Example of How it Works..

The LEA's Part B allocation for 2016-17 is $4,000,000.

- The allocation for 2015-16 was $3,500,000.
- 50% of the increase in its allocation is $250,000.

The LEA may reduce its state and local expenditures for 2016-17 by $250,000.

- The LEA must include items that were previously paid for with State or local funds in its Part B narrative and budget, thus "freeing up" State and local funds.

When an LEA reduces its MOE pursuant to 34 CFR §300.204 or 300.205, the adjusted amount is the LEA's ***new*** MOE level for the next fiscal year.

Recap

- Must meet MOE each year and it has to be equal to or greater than the prior year.
- Only a few ways to reduce MOE:
  - Voluntary Reduction
    - Staff or Student or Cost
  - Increase in IDEA Part B Funds
    - Reduce by 50%, but must be in good standing
- *Medicaid funds cannot be used to meet MOE & must be tracked separately*

2016-2017 IDEA Part B Application

- Opening **July 1 (watch for memo)**

This Year's Changes Include:

- New Assurances (read carefully)
- New Self Assessment Questionnaire
- New Fiscal Monitoring & Risk Assessment measurements
- New MOE eligibility and compliance validation testing that correspond with the new regulations
- Application Closes **October 15th**

When is the training?

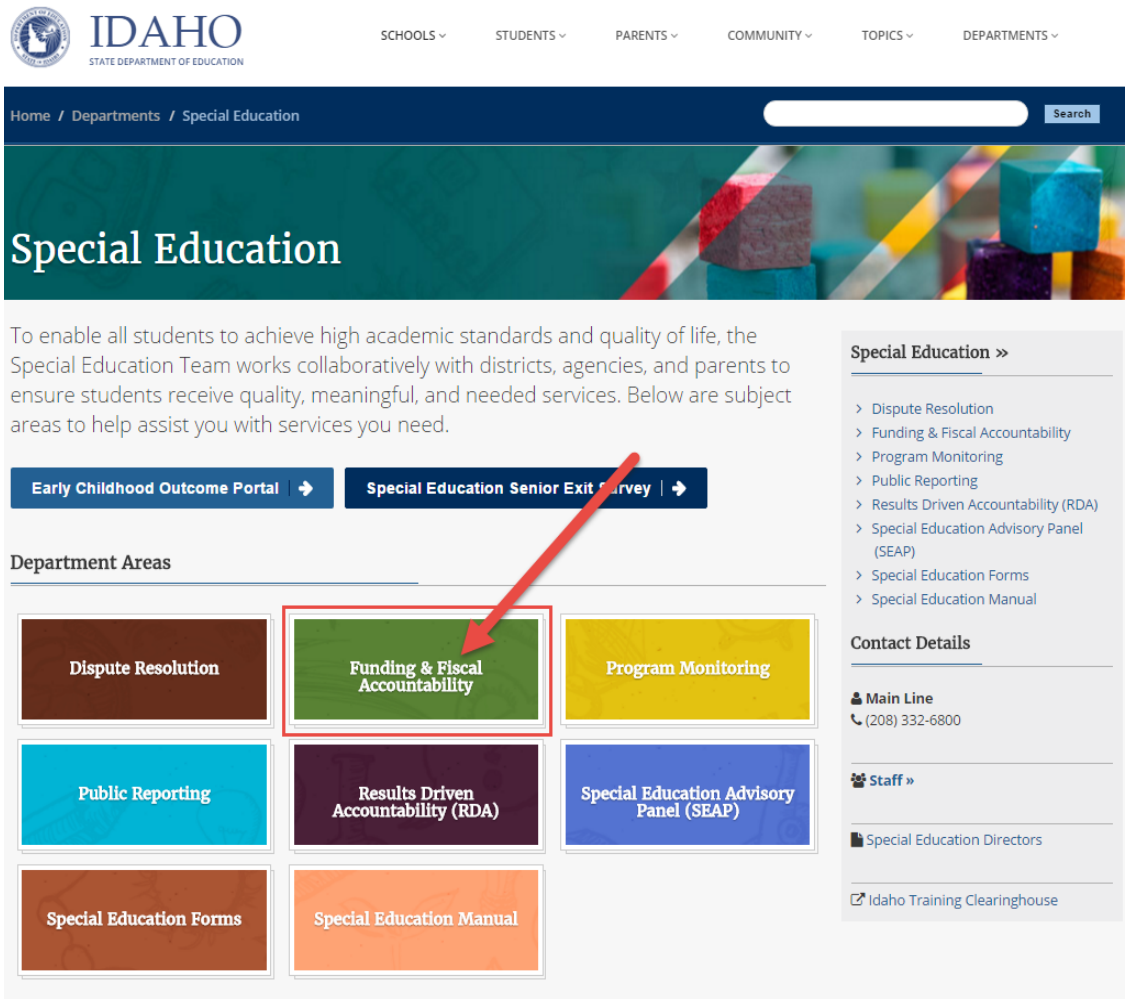
- We will have a webinar to introduce all of the changes, and we will send any announcement indicating this time
  - Any suggestions for a good training date for Business Managers and Program Directors will be welcome
- We will present at the Federal New Program Director training in September 21 & 22
- IASA (Special Education Funding

Accessing the IDEA Part B Application

Under Part B of the Individuals with Disabilities Education Act (IDEA)

1. Head to the SDE Special Education Website: http://sde.idaho.gov/sped/

2. Click on the green Funding & Accountability link: http://sde.idaho.gov/sped/funding/



Funding & Fiscal Accountability

Idaho receives grants each year under Section 611 of the Individuals with Disabilities Education Act (IDEA). The amount of that state allocation determined is outlined in the IDEA regulations.

After setting aside necessary and allowable amounts for state administration and other state-level activities (as described in 34 CFR §300.704(b)), the State Department of Education (SDE) gives the remainder of the grant as flow-through subawards to Idaho school districts and Local Education Agencies (LEAs).

In addition to the IDEA Part B funds that may be used to provide special education and related services to children ages 3-21, Idaho receives an annual Preschool grant under Section 619 of IDEA. This is a smaller grant that may only be used to provide special education and related services to children ages 3-5. Although this grant allows for certain amounts to be set aside for state administration and other state-level activities, Idaho has historically flowed 100% of the award through to LEAs. The LEA funding formula for Preschool allocations is found at 34 CFR §300.816.

The period of availability for both IDEA grants is from July 1st of the award year until September 30th two years subsequent.

Certified Special Education and Related Special Education Hard To Fill Positions Mini Grant
This is an opportunity to apply for funding for the 2016-2017 school year for LEAs who operate in rural communities and/or are considered small district/charters. This funding will help LEAs who are struggling to secure and maintain certified Special Education personnel.

Note: Application submissions are CLOSED. We are no longer accepting applications.
For those Districts/Charters whose applications were approved, please use the 2016-2017 Mini Grant Reimbursement Request Form. Please email all reimbursement requests to Wendy Lee at wlee@sde.idaho.gov.

IDEA Part B and Preschool Application

Grant Reimbursement Application (GRA) Portal

Files | FAQs | Training | Links

Resource Files

IDEA Application Information

- Resource Information +
- Fiscal/IDEA Allocations +

Funding and Fiscal Accountability

- General Files +
- Due Dates +
- Funding Forms +

Special Education »

- Dispute Resolution
- Funding & Fiscal Accountability
  Archives
- Program Monitoring
- Public Reporting
- Results Driven Account (RDA)
- Special Education Advis Panel (SEAP)
- Special Education Form
- Special Education Man

Archives »

Contact Details

Wendy Lee
Coordinator
(208) 332-6916
wlee@sde.idaho.gov

Staff »

Special Education Direct

Partnerships

IDAHO TRAIN Clearingho

MOE Pilot

- We are currently piloting and testing a new MOE tool for LEA’s to use.
  - Template is not user friendly, and does not interface with the current application.

Fiscal Compliance with EDGAR

Subpart D-Post Award Requirements

Old rule 80.20b, new 2 CFR 200.302 (b)

Seven (7) Requirements

1. Identification of Awards (NEW) (CFDA, Federal Award ID, etc.) Identify federal awards received and expended
2. Financial Reporting-complete disclosure of financial activities
3. Accounting Records (Source Docs)
4. Internal Control-Separation of Duties. Control over funds, property, assets
5. Budget Control-monitoring and comparison of actual expenditures to budgeted amounts
6. Written Cash Management Procedures (NEW)
7. Written Allowability Procedures (NEW)

New Audit Review Guidelines

1. Review of Medicaid Revenue and Expenditures to be excluded from 100-521, 100-522, 100-616
2. Proper Federal Description is on Financial Management and Accounting Reports
3. Timely drawdowns of federal funds and expenditures and revenue fund balances for IDEA Part B and Preschool programs net to zero

SPECIAL EDUCATION FUNDING ACTIVITY DUE DATES 2016-2017

NOTE: Missing Reporting due dates included below will count against district determinations and, or result in a finding of non-compliance.

DUE DATE	FORM TITLE	COMPLETION LEVEL	SDE SECTION	SDE CONTACT	REQUIRED BY	DESCRIPTION
Monthly	IDEA Part B and Preschool - Reimbursement Claims via GRA	District/Charter/ Subgrant Recipients	GRA/IDEA Part B and Preschool	Grace Dehner, Wendy Lee 332-6900	Federal Regs. 34 CFR 200.331, 300.705,825,826	Monthly reimbursement requests submitted monthly via GRA recommended by the 1st or 15th day of the month.
15-Oct	Application and Budgets for 2016-2017 IDEA Part B and Preschool Special Education Funds	District/Charter/ LEA	Special Education	Wendy Lee 332-6916	Federal Regs. 34 CFR 300.200-300.204	Required for eligibility for IDEA Part B and Preschool funds. (http://sde.idaho.gov/sped/funding/) IDEA Part B Application
6-Jan	Application for Tuition Equivalency Funds	District	Special Education	Wendy Lee 332-6916	State Law IC 33-2004	Special education students' application for tuition equivalency funds. Located under *Forms* at: (http://sde.idaho.gov/sped/funding/) Forms
6-Jan	2016-17 Mini Grant – Hard to Fill Positions Reimbursement Requests Claims Due	District	Special Education	Wendy Lee 332-6916	Hard to Fill Positions mini grant award requirements	Last day to file or request extension for reimbursement for the Hard to Fill Positions mini grant awards. Request form is locate under *Forms* at: (http://sde.idaho.gov/sped/funding/) email to wlee@sde.idaho.gov
10-Mar	Coordinated Early Intervening Services	District/Charter	Special Education	Wendy Lee 332-6916	624(f) IDEA Part B (20 U.S.C. 1413(f) Regs 34 CFR 300.226	Report amount reserved for CEIS, # of students receiving services, and # of SPED students. Located under *Forms* at: (http://sde.idaho.gov/sped/funding/) email to wlee@sde.idaho.gov
1-Apr	Charter School Significant Expansion/Enrollment	Charter	Special Education / Federal Programs	Wendy Lee 332-6916 or Elmira Feather 332-6900	Federal Regs 34 CFR 76.785-799	Any charter school who has a significant expansion of enrollment due to adding a new grade or increase of school enrollment within existing grades can request those additional students to be added in advance of the upcoming federal program allocations. Qualifications and Request form is locate under *Forms* at: (http://sde.idaho.gov/sped/funding/) email to wlee@sde.idaho.gov or efeather@sde.idaho.gov
30-Sep	2016-17 Mini Grant – Hard to Fill Positions Reimbursement Requests Claims Due	District	Special Education	Wendy Lee 332-6916	Hard to Fill Positions mini grant award requirements	Last day to file for those approved for an extension to receive reimbursement for the Hard to Fill Positions mini grant awards Request form is located under *Forms* at: (http://sde.idaho.gov/sped/funding/) email to wlee@sde.idaho.gov

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