



Idaho Department  
of Education

# IDEA Part B Application Refresher and New Enhancements

FY2025-2026



# Agenda

- Brief Overview of IDEA Funding
- Preliminary vs Final IDEA Part B Application
- MOE Eligibility & Compliance Standards
- Breaking down the components of the application for funding
- Enhancements- The Excess Cost Sheet
- Assurances
- Getting Logged in & Filling out the Application
- Resources

# FY2025-2026 LEA Allocations Update

- Idaho just received our FFY2025 State allocation.
- As a state, we received \$227,083 less than FFY24.
- I will send an announcement to all Superintendents, Business Managers, and Special Education directors as soon as preliminary allocations are available.
- This year, we used ISEE data for the low-income counts.

I recommend you budget pretty close to last year's allocation, unless your enrollment or low-income rates have dropped substantially, or have increased substantially.

# Individuals with Disabilities Education Act (IDEA)

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.

# Individuals with Disabilities Education Act (IDEA) Funding Sources

## Section 611 - School Age

Authority: PL 108-446 Individuals with Disabilities Education Act

Program Title: Special Education – Grants to States

CFDA #84.027A

Award Number: H027A240088A

- *Funds may be used to provide special education and related services to students with disabilities, ages 3 through 21*

## Section 619 - Preschool

Authority: PL 108-446 Individuals with Disabilities Education Act

Program Title: Special Education – Preschool Grants

CFDA #84.173A

Award Number: H173A240030

*Funds may only be used to provide special education and related services to students with disabilities, ages 3-5*

**\*\*INCLUDING KINDERGARTNERS AGE 5\*\*\***

# IDEA Part B Preliminary and Final Application

**The IDEA Part B Application has been broken up into two submissions:**

## **Preliminary application:**

- Open on approximately May 15th with a submission due date of June 15th.
- LEA will report Maintenance of Effort (MOE) **budgets** used for the **eligibility test**.
- Eligibility test compares MOE budget in Section III to the expenditures in MOE history.

## **Final application:**

- Open after the preliminary approval with a submission due date of November 15.
- LEA will report MOE **actual expenditures** used for the **compliance test**
- MOE compliance test compares actual expenditures in Section II to prior year expenditures
- LEAs might have to update their budgets in Section III accordingly if the actual expenditures in Section II are higher than the budget reported in Section III during the preliminary application.



# Partial Funding in July

- As we tested last fall, we are setup to give approximately 30% of the preliminary allocations to LEAs in a partial Grant Award Notification.
- Preliminary allocations will be sent out very soon breaking down the expected partial award (30%) and the estimated final allocation that will follow after October 1, 2025 when LEAs complete the application and when Idaho receives the remaining grant funds.
- This partial award method is in response from the Office of Special Education to provide funding to LEAs to support the continuation of the offering of FAPE during the first quarter.

# Sections of the IDEA Part B Application

- LEA Contact/District Home page
- Coordinated Early Intervening Services Option
- School Wide Programs Option
- School Age Budgets
- Preschool Budgets
- State and Local Maintenance of Effort
- Excess Cost Calculation
- Assurances
- Self-Assessment Checklist
- Who's in charge of the application
- Optional set-aside
- Schools must still be able to prove FAPE
- Object level budget & expense reports
- Object level budget & expense reports
- How much did your LEA spend & budget
- How much did your LEA spend through other non-federal, non-SPED specific funding sources that benefit students with disabilities
- Compliance
- Turnover and other Risk

# Who Should Fill Out Each Section?

Sections of the IDEA Part B Application	Who should fill out the section	What it contains
District Home	SPED or Business Manager	LEA Contact Information
CEIS or CCEIS Budget	Business Manager	Adopted Budget info. And prior year audited expenditure info.
School-Wide Programs	SPED or Business Manager	Child Count Row A, everything else blank
School Age Budgets	Business Manager	Adopted Budget info. And prior year audited expenditure info.
Preschool Budgets	Business Manager	Adopted Budget info. And prior year audited expenditure info.
State and Local Maintenance of Effort	Business Manager (except child count)	Adopted Budget info. And prior year audited expenditure info. And child count
Excess Cost Calculation	Business Manager (except child count)	District Level Financial Statement info, or Audited Statement Info. And child count
Comments	SPED or Business Manager	General comments you want the SDE to know about
Submit/Assurance	Business Manager or Superintendent	Gives LEA level assurances to adhere to federal and state policies and procedures
Self-Assessment Checklist	Business Manager	Most of this is about Fiscal Policies and Procedures

# The Preliminary IDEA Part B Application

## Key Details:

- The Preliminary Application opens around May 15<sup>th</sup> (unless our allocation is still not here)
- The due date is June 15<sup>th</sup> (to allow all applications to be reviewed and approved by June 30<sup>th</sup>)
- If your application is sent back to you to modify, you'll make changes, save, and re-submit.
- By approving applications by June 30<sup>th</sup>, LEAs are eligible to obligate funds as of July 1<sup>st</sup>. (even if your final application isn't approved until November)

# Preliminary Application - Budget

State and Local Maintenance of Effort Worksheet and Assurance Form - 2024-2025

The screenshot shows a navigation bar with four tabs: 'M&E Threshold Calculation', 'Section I Annual Report', 'Section III Budget', and 'Budget Exception Worksheet'. The 'Section I Annual Report' and 'Section III Budget' tabs are highlighted with a red border. A green callout box points to the 'Section III Budget' tab with the text: 'Notice-no prior year expenditure section'. A 'Save' button is visible below the tabs.

## Budget Amounts for FY ending 6/30/2025

*Enter your district/LEA's Budgeted General M&O expenditures, from State and Local funds, for FY 2025.*

IFARMS 100-521: Special Education Program	<input type="text" value="\$0"/>
IFARMS 100-522: Special Education Preschool Program	<input type="text" value="\$0"/>
IFARMS 100-616: Special Education Support Services Program	<input type="text" value="\$0"/>
<b>Combined Total</b>	<input type="text" value="\$0"/>
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	<input type="text" value="\$0"/>
Professional Development	<input type="text" value="\$0"/>
Transportation Costs	<input type="text" value="\$0"/>
Other (Describe below)	

The preliminary application is your claim to the allocation, (YES, we want the funding) and your presentation of a reasonable, allocable, allowable preliminary budget.

\*\*\*You will get to modify your budget during the final application.\*\*\*

# The Final Application

Q: How do I know if I'm in the final application?

A: You'll see the prior year expenditures open. You will also see carry over in the budget tab.

Part B School Age Budgets

Prior Year Expenditures | Budget | Admin Review

Save

- Error: Please save to revalidate

You'll see Prior Year Expenditures here

### IDEA Part B School Age Budget Expenditures for 2023-2024

IFARMS Obj. Code	Description	Amount Budgeted	Amount Expended as of 6/30/2024
521-100	Salaries - Teachers and Aides	\$125,275	\$0
521-200	Benefits - Teachers and Aides	\$54,731	\$0
521-300	Purchased Services	\$1,720	\$0
521-400	Supplies	\$3,500	\$0
521-500	Capital Objects <i>Please attach Capital Equipment Expenditure Detail Report</i> <a href="#">Add File</a>	\$0	\$0
616-100	Salaries - Related Service Personnel	\$0	\$0
616-200	Benefits - Related Service Personnel	\$0	\$0
616-300	Purchased Services	\$0	\$0
616-400	Supplies	\$0	\$0

# Final Application – Prior Year Expenditures & Final Budget

## Final application – Maintenance of Effort Section (MOE)

State and Local Maintenance of Effort Worksheet and Assurance Form - 2025-2026

MOE Threshold Calculation	Section I Annual Report	Section II Expenditures	Section III Budget	Expenditure Exception Worksheet	Budget Exception Worksheet	Admin Review
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Save

**General Fund Expenditures for FY ended 6/30/2025**

*Enter your district/LEA's actual General M&O expenditures, from State and Local funds, for FY 2025. These amounts should be the same as the amounts reported on your district/LEA's annual IFARMS report for FY 2025*

IFARMS 100-521: Special Education Program	\$3,500,000
IFARMS 100-522: Special Education Preschool Program	\$0
IFARMS 100-616: Special Education Support Services Program	\$500,000
<b>Combined Total</b>	<b>\$4,000,000</b>

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	<input type="checkbox"/> LEA does not bill Medicaid	\$100,000
Professional Development		\$0
Transportation Costs		\$0
Other (Describe below)		\$0

**Adjusted Total** **\$4,100,000**

Remember that if you raise the MOE threshold from what you closeout in expenses for FY2024-25, you need to increase the budget to match or exceed that for the new FY2025-26.

Error messages will tell you that you no longer meet MOE for the Budget.

# Breaking Down the Final Application

- Prior Year Expenditure Reporting
- Updating Budgets – (Thresholds may have changed because of carryover)
- Meeting MOE – and updating MOE budget
- Determining Excess Cost Calculation
- Self-Assessment Checklist
- Assurances

District Home

Request to Unsubmit

CEIS Budget

SchoolWide Programs

School Age Budgets

Preschool Budgets

ARPA School Age Budgets

ARPA Preschool Budgets

State and Local Maintenance of Effort

Excess Cost Calculation

Comments

Submit/Assurance

Self-Assessment Checklist

# Enhancements! What's New???



# Enhancement #1: Opting out of IDEA Funding – Preschool or All Funding

## District Info

Person completing the

application:

Phone:  (xxx-xxx-xxxx format)

E-mail:

- I certify that the LEA will NOT apply for the available Individuals with Disabilities Education Act 619 (Preschool) funds.
- I certify that the LEA will NOT apply for the available Individuals with Disabilities Education Act 611 (School Age) funds.

The school district has determined that there are no private schools located within the boundaries of the district. *(If the district checks this box, it is not necessary to complete the private school form. However, if the SDE determines that there are private schools within the district, the district's application may be disapproved)*

## MOE Funding Source

**Please select the type of funds the LEA will be using for Maintenance of Effort:**

- The LEA will be using State and Local Funds for Maintenance of Effort
- The LEA will be using Local Funds Only for Maintenance of Effort

The below REQUIRED information is generated using your district's most recent ISEE Directory Program Contacts file submission.  
Any changes, additions, or deletions must be made by resubmitting these files which can be done at any time.  
Please contact your Region's ISEE Technology Coordinator at [RegionalCoordinators@sde.idaho.gov](mailto:RegionalCoordinators@sde.idaho.gov), if you need assistance.

# Enhancement #2: Maintenance of Effort Medicaid Match Validation or Doesn't Bill

State and Local Maintenance of Effort Worksheet and Assurance Form - 2025-2026

MOE Threshold Calculation	Section I Annual Report	Section II Expenditures	Section III Budget	Expenditure Exception Worksheet	Budget Exception Worksheet	Admin Review	
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Save

## General Fund Expenditures for FY ended 6/30/2025

Enter your district/LEA's actual General M&O expenditures, from State and Local funds, for FY 2025. These amounts should be the same as the amounts reported on your district/LEA's annual IFARMS report for FY 2025

IFARMS 100-521: Special Education Program	\$3,500,000
IFARMS 100-522: Special Education Preschool Program	\$0
IFARMS 100-616: Special Education Support Services Program	\$500,000
<b>Combined Total</b>	<b>\$4,000,000</b>

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	<input type="checkbox"/> LEA does not bill Medicaid	\$100,000
Professional Development		\$0
Transportation Costs		\$0
Other (Describe below)		\$0
<b>Adjusted Total</b>		<b>\$4,100,000</b>

# Why is this helpful?

We don't have to send the application back to you to fix – you'll be done sooner (time savings).

Medicaid Match is an expense to LEAs that they are not reimbursed for and must be captured as part of the LEA Maintenance of Effort.



# Enhancement #3 Transparency for Exceptions – How to Calculate that you met MOE with exception

State and Local Maintenance of Effort Worksheet and Assurance Form - 2025-2026

MOE Threshold Calculation	Section I Annual Report	Section II Expenditures	Section III Budget	Expenditure Exception Worksheet	Budget Exception Worksheet	Admin Review
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Save

## Allowances for Exceptions to Maintenance of Effort Actual Expenditures

The district's Maintenance of Effort Assurance form indicates that the actual expenditures for Special Education services in school year 2024-2025 are less than those expenditures in the previous year. IDEA Part B includes certain exceptions to the Maintenance of Effort requirement (34 CFR §300.204) that allow for reductions in expenditures by the LEA.

Add Expenditure Exception Documentation for review (required):

Current Files (check to delete)

Boise\_private\_schools\_docs

**Add File**

Indicate below if your district's reduction in expenditures is attributable to any of the following. Enter the amount of the reduction in the appropriate field.

The voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel: <i>Note: for staffing changes, you must upload documentation including prior staff member and replacement staff or vacancy documentation.</i>	\$10,000
The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child—	
Has left the jurisdiction of the LEA:	\$0
Has reached the age at which the obligation to provide FAPE to the child has terminated:	\$0
No longer needs the program of special education:	\$0
The termination of costly expenditures for long-term purchase, such as the acquisition of equipment or the construction of school facilities:	\$0
<b>Total:</b>	<b>\$10,000</b>



# Threshold to Meet Example

## State and Local Maintenance of Effort Worksheet and Assurance Form - 2025-2026

MOE Threshold Calculation	Section I Annual Report	Section II Expenditures	Section III Budget	Expenditure Exception Worksheet	Budget Exception Worksheet	Admin Review	
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Save

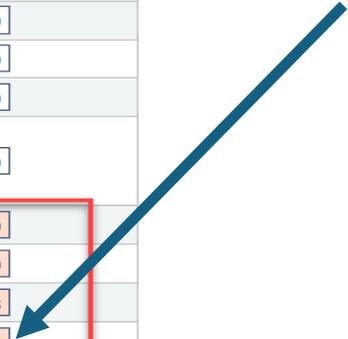
### Actual General Fund Expenditures as reported on Annual Report for FY 6/30/2024

<i>Amounts as submitted on the FY 2024 IFARMS Annual Report and the 2024-2025 MOE Worksheet and Assurance</i>	
IFARMS 100-521: Special Education Program	\$2,357,982
IFARMS 100-522: Special Education Preschool Program	\$121,800
IFARMS 100-616: Special Education Support Services Program	\$1,949,320
<b>Combined Total</b>	<b>\$4,429,102</b>
Other Expenditures as reported on 2024-2025 MOE Assurance	\$480,600
Medicaid Reimbursements as reported on 2024-2025 MOE Assurance	\$0
Post Annual report adjustments submitted by LEA	\$0
<b>Adjusted Total</b>	<b>\$4,909,702</b>
Child Count 12/1/ 2023	312
<b>Average Per Pupil Expenditure FY 2024</b>	<b>\$15,736</b>

# New Totals Including Exception Amounts

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	<input type="checkbox"/> LEA does not bill Medicaid	\$100,000
Professional Development		\$0
Transportation Costs		\$0
Other (Describe below)		\$0
	<b>Adjusted Total</b>	\$4,900,000
Child Count 11/1/ 2024		330
	<b>Average Per Pupil Expenditure FY 2025</b>	\$14,848
Exception Amount (from Expenditure Exception worksheet)		\$10,000
Adjusted Total Threshold = \$4,909,702 Per Pupil Amount Threshold = \$15,736	<b>Total (including exception)</b>	\$4,910,000
	<b>Total PPE (including exception)</b>	\$14,878
Adjustment to Local Fiscal Efforts 2024-2025 Allocation: \$591,409 2023-2024 Allocation: \$597,659 Allocation Increase: (\$6,250)		\$0
No Allocation Increase. Not eligible for Adjustment to Local Fiscal Efforts		



# Enhancement #4 Comprehensive Coordinated Early Intervening Services (CCEIS) Budget Detail & Reporting



If your LEA was identified for CCEIS, you will have a 15% earmark that must be spent on approved activities.

Updates to the reporting section and budgets include:

- A more detailed budget breakout
- Validation for reporting

CCEIS School Age Budgets

CCEIS School Age Budgets					
Prior Year Expenditures		Budget		Admin Review	
<b>Save</b>					
<b>IDEA CCEIS School Age Budget for 2025-2026</b>					
Allocation Amount for 2025-2026				\$144,111	
Carryover Amount from 2024-2025				\$0	
<b>Total Budget Amount</b>				<b>\$144,111</b>	
IFARMS Obj. Code	Description	Amount Budgeted	Budget Narrative		
521-100	Salaries - Teachers and Aides	\$75,000	Hire School Psychologist - Salary		
521-200	Benefits - Teachers and Aides	\$25,000	School Psych - Benefits		
521-300	Purchased Services	\$0			
521-400	Supplies	\$0			
	Professional Development	\$44,111	ABC company to train staff on "X"		
<b>Total</b>				<b>\$144,111</b>	



# Private School Reporting – New Sections

- LEAs must report the total enrollment of private schools in the IDEA Part B application in order to receive additional funding to serve students identified through the child find process.
- LEAs will enter the most recent consultation on file
- LEAs will attach the affirmation of consultation documentation
- LEAs can edit these schools and affirmation dates, etc. using the edit functionality
- LEAs will add a more detailed Private School Budget
- LEAs will receive a separate grant allocation/award earmarked specifically and only for serving private school students through equitable services delivery
- Remember the Application is secure to upload the information

# Adding & Editing Private School Data

## Private School Calculations for 2025-2026

Private Schools

School Age Calculation

Preschool Calculation

Save

The district has contacted the following private schools located within the district for the purpose of conducting consultations with representatives of the private school and representatives of parents of children with disabilities within the private school for the purpose of provision of special education and related services to children with disabilities enrolled by their parents in private schools. In compliance with IDEA Part B regulations, the district must contact and list here ALL private schools within the district that meet the definition of Elementary or Secondary Schools in 34 CFR Section 300.13 and/or Section 300.36.

*Note: The State of Idaho does not consider home-schooled students as part of the definition of private schools.*

Affirmation of Consultation

Attach Affirmation of Consultation documentation for all schools listed

Current Files (check to delete)

[Boise private schools.docx](#)

[Add File](#)

Private School	Most Recent Date Contacted by District	Total Current Enrollment (all students)	School representative participated in consultations	Signed Affirmation of Consultation on file	Grades Served	
ACORN LEARNING CENTER	4/15/2025	500	Yes	Yes	PK,KG,1,2,3,4,5	<div style="display: flex; justify-content: space-between;"> <span>Edit</span> <span>Delete</span> </div>

Add School

# Private School Proportionate Share Calculations

## Private School Calculations for 2025-2026

### Calculation of proportionate IDEA Part B School Age funds for private school students with disabilities

Complete the following calculation to determine the proportionate amount of IDEA Part B School Age funds to be used for the provision of services to parentally placed private school children with disabilities, ages 3-21

A.	Total count of children with disabilities, ages 3-21, enrolled in district public schools from the November 1, 2024 child count	<input type="text" value="998"/>
B.	Count of eligible parentally placed private school students, ages 3-21, as reported on the November 1, 2024 child count.	<input type="text" value="5"/>
C.	Percentage of total - $B/(A+B)$	0.50%
D.	Total School Age Allocation for 2025-2026	<input type="text" value="\$820,685"/>
E.	Proportionate amount for private school students - $C \times D$	<input type="text" value="\$4,091"/>

Any of the above amounts remaining as of 9/30/2026, must be obligated for the provision of services to parentally placed private schools in the next year.

Validation is now used to require these fields to be filled out to calculate a proportionate share of funding.

# New Private School Object Level Budget Section & Reporting

PSPS School Age Budgets

## IDEA PSPS School Age Budget for 2025-2026

Allocation Amount for 2025-2026		\$4,789	
Carryover Amount from 2024-2025		\$0	
Total Budget Amount		\$4,789	
IFARMS Obj. Code	Description	Amount Budgeted	Budget Narrative
521-100	Salaries - Teachers and Aides	\$0	
521-200	Benefits - Teachers and Aides	\$0	
521-300	Purchased Services	\$4,789	Chatterbox Contract for SLP
521-400	Supplies	\$0	
Total		\$4,789	

# Private School Line Items

During the Final Application

Part B School Age Budgets

Prior Year Expenditures **Budget** Admin Review

Save

## IDEA Part B School Age Budget for 2025-2026

Makes full new year allocation

### Fund 257

Allocation Amount for 2025-2026	\$693,492
Carryover Amount from 2024-2025	\$6,582
PSPS Set-aside	\$4,091
CCEIS Set-aside	\$123,102
<b>Total Budget Amount</b>	<b>\$827,267</b>

IFARMS Obj. Code	Description	Amount Budgeted	Budget Narrative
521-100	Salaries - Teachers and Aides	\$388,228	SPED teachers salaries
521-200	Benefits - Teachers and Aides	\$100,000	SPED teacher benefits
521-300	Purchased Services	\$55,889	OT, PT, SLP contracts

# Separate Grant Award for Private School Proportionate Share & CCEIS

 Grant Reimbursement

Home | Select Recipient | Grants | Documentation ▾

## Grant Management

Search for F

Grants | Reports

Sub Award Name ▲	C...
▶ IDEA - SPED Ind 14 PSO Survey	84.027
▶ IDEA Part B	84.027
▶ IDEA Part B CCEIS	84.027
▶ IDEA Part B Preschool	84.173
▶ IDEA Part B Preschool CCEIS	84.173
▶ IDEA Part B Preschool Private School Proportionate Share	84.173
▶ IDEA Part B Private School Proportionate Share	84.027
▶ IDEA Part B-Subaward Recipients	84.027

# Why the changes?

- Increased scrutiny and reporting on how states adhere to and delivery of equitable services
- LEAs were not spending their proportionate share & CCEIS before the end of the obligation date
- Better oversight of the delivery of services
- Approval by the SEA on the plan and budget/services & cost allocability



# Reminder of Excess Cost Expenditure Imports

We have programmed the application to import the total expenditure sections you filled out during the final application from the following sections:

- School Aged and Preschool expenditure sections
- Maintenance of Effort (MOE) Section II expenditures





# Excess Cost Page – Enrollment 1<sup>st</sup>!

## 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

2024-2025 expenditures for all students (including students with disabilities)	Preschool (619)	Elementary	Secondary
From State and Local funds		\$5,555,555	\$1,222,222
From Federal Funds		\$2,222,222	\$1,111,111
<b>Less:</b>			
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	\$26,530	\$335,100	\$627,663
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	\$1,427,047	\$2,672,953
Any amounts for capital outlay and debt service		\$0	\$0
<b>Net total expenditures for all students</b>		\$6,015,630	-\$967,283
<b>Calculation of average 2024-2025 per pupil expenditure for all students (including students with disabilities)</b>			
Fall Enrollment (all students including students with disabilities, as reported to SDE November 2024)		123	300
Spring Enrollment (all students including students with disabilities, as reported to SDE March 2025)		200	305
Average Enrollment, 2024-2025		161.5	302.5
Average annual per student expenditure for all students, 2024-2025		\$37,248	-\$3,197
Total number of children with disabilities served by the LEA in 2024-2025 (November 2024 Child Count)	0	600	244
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		\$22,348,800	-\$780,068

**Any section that is light pink/orange will automatically fill in from the other sections you reported in**

**LEAS must fill out enrollment 1st for the automatic imports**

# Say What?!



## 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

Save

Admin Review

2023-2024 expenditures for all students (including students with disabilities)	Preschool (619)	Elementary	Secondary
From State and Local funds		\$2,850,000	\$15,000,000
From Federal Funds		\$50,000,000	\$50,000,000
<b>Less:</b>			
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 <b>From Preschool Budget section (reported expenditures)</b>	\$17,861	\$352,044	\$384,902
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 <b>From 100-522 in MOE Section II</b>	\$15,000,000	\$1,361,728	\$1,488,822
Any amounts for capital outlay and debt service		\$0	\$0
<b>Net total expenditures for all students</b>		\$51,136,228	\$63,126,276
<b>Calculation of average 2023-2024 per pupil expenditure for all students (including students with disabilities)</b>			
Fall Enrollment (all students including students with disabilities, as reported to SDE November 2023)		150	164
Spring Enrollment (all students including students with disabilities, as reported to SDE March 2024)		150	164
Average Enrollment, 2023-2024 <b>Drives the imported calculation splits for Elementary &amp; Secondary columns</b>		150	164
Average annual per student expenditure for all students, 2023-2024		\$340,908	\$384,916
Total number of children with disabilities served by the LEA in 2023-2024 (November 2023 Child Count)	114	100	100
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		\$34,090,800	\$38,491,600

# Getting Logged In & Reminders

# APPLICATION LOCATION ON WEBSITE

Login Link: <https://apps.sde.idaho.gov/IDEA>

The screenshot shows the website's main navigation and content area. The header is 'Funding & Fiscal Accountability'. Below it is an 'Announcement' box for the 'ANNUAL STATE APPLICATION UNDER PART B OF THE INDIVIDUALS WITH DISABILITIES EDUCATION ACT AS AMENDED IN 2004 FOR FEDERAL FISCAL YEAR 2018'. A list of links includes 'Annual State Application FFY2018', 'Proposed Use of Funds FFY2018', 'Annual State Application FFY2017', and 'Proposed Use of Funds FFY2017'. A red arrow points to the 'IDEA Part B and Preschool Application' button at the bottom of the page. Other navigation options include 'Special Education', 'Archives', 'Events', 'Resource Center', 'Contact Details', and 'Statewide Training & Technical Assistance'.

# LOGGING INTO THE APPLICATION

DEPARTMENTS COMMUNICATIONS



Log On

IDEA Part B and Preschool Application

## Links

- Home
- IDEA Part B Funding Manual
- Application Instructions
- How to fix common IDEA errors
- Application Instruction Video
- Instructional Video Time Log

Print Preview

2025-2026

[Change Year](#)

### At A Glance



## IDEA Part B and Preschool Application

Welcome to Idaho's IDEA Part B and Preschool Application. This is the school district and LEA application for flowthrough funding under the Individuals with Disabilities Education Act (IDEA), Part B, Section 611 and Section 619 (Preschool).

The application for IDEA Part B and Preschool flowthrough funds is open for submission. Applications may be submitted at any time until 6/15/2024. Applications submitted after that date will not be accepted. After submission of the application and approval by SDE, LEAs may retroactively fund allowable costs incurred after July 1 of the current year.

If you have questions about the application or filling out the forms, please contact the Idaho IDEA Administrator at [ideaadministrators@sde.idaho.gov](mailto:ideaadministrators@sde.idaho.gov).

If you are encountering errors while using the IDEA application, please contact the IT Help Desk at [support@sde.idaho.gov](mailto:support@sde.idaho.gov).



# LOGGING INTO THE APPLICATION CONTINUED

1. Select your organization from the drop-down list provided.

2. Sign in with your username and password. If you don't have an account, you may create your account by clicking the [Registration](#) link.

# TIME LIMITS – **SAVE** YOUR WORK

*Once logged into the Application, there is a limited time period of inactivity:*

25 minutes inactivity



System issues 5 minute warning that session will expire.

*Re-enter login information to stay logged into the system.*

30 minutes inactivity



System logs you out.

*Click the **SAVE** button frequently to avoid losing information.*



# Filling out the Application for Funding

# Opening Up Your Application

1. When you first login, you will only see District Home on the left side
2. To open the other sections, fill out this page, and hit save





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Links Beta

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Home

IDEA Part B Funding Manual Beta

Application Instructions Beta

How to fix common IDEA errors

Application Instruction Video

Instructional Video Time Beta

[Print Preview](#)

2025-2026 Beta

[Change Year](#)

MOSCOW DISTRICT (281) Beta

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District Home

[Request to Unsubmit](#)

CEIS Program Beta

SchoolWide Programs

Private Schools

MOSCOW CHARTER SCHOOLS (0815) Beta

School Age Budgets

Preschool Budgets

State and Local Maintenance Effort Beta

Excess Cost Calculation

Comments

Submit/Assurance Beta

## District Home Information

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Save

District Info

Person completing the application:

Phone:  (xxxx-xxx-xxxx format)

E-mail:

I certify that the LEA will NOT apply for the available Individuals with Disabilities Education Act 619 (Preschool) funds.

I certify that the LEA will NOT apply for the available Individuals with Disabilities Education Act 611 (School Age) funds.

The school district has determined that there are no private schools located within the boundaries of the district. *(If the district checks this box, it is not necessary to complete the private school form. However, if the SDE determines that application may be disapproved)*

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MOE Funding Source

**Please select the type of funds the LEA will be using for Maintenance of Effort:**

The LEA will be using State and Local Funds for Maintenance of Effort

The LEA will be using Local Funds Only for Maintenance of Effort

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The below **REQUIRED** information is generated using your district's most recent ISEE Directory Program Contacts file submission.

Any changes, additions, or deletions must be made by resubmitting these files *which can be done at any time*.

Please contact your Region's ISEE Technology Coordinator at [RegionalCoordinators@sde.idaho.gov](mailto:RegionalCoordinators@sde.idaho.gov), if you need assistance.

Role Title	Primary?	Name	Job Title	Phone(s)	Email Address
Business Manager	Yes	Carrie Lynn Brooks	Curriculum Director	(208) 882-1120 (Main Business)	brooksc@msd281.org
Business Manager	Yes	Jennifer A Johnson	Business Manager	(208) 882-1120 (Main Business)	johnsonj@msd281.org
Special Education Director or Designee	Yes	Shannon Krasselt Richards	Special Services Director	(208) 882-1120 (Main Business)	srichards@msd281.org
Superintendent	Yes	Shawn C Tiegs	Superintendent	(208) 882-1120 (Main Business)	stiegs@msd281.org

FY2025-26 IDEA Part B Application Refresher Training

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# District Home Section & Preschool Funding

Check this box **ONLY** if your LEA will **NOT** be applying for Preschool and or School Aged funds

This box is automatically unchecked by default at first login

Check the private school box if you do not have private schools

## District Home Information

Save

### District Info

Person completing the application:

Phone:

(xxx-xxx-xxxx format)

E-mail:

Checking both boxes says you don't want any funding

- I certify that the LEA will NOT apply for the available Individuals with Disabilities Education Act 619 (Preschool) funds.
- I certify that the LEA will NOT apply for the available Individuals with Disabilities Education Act 611 (School Age) funds.

The school district has determined that there are no private schools located within the boundaries of the district. (If the district checks this box, it is not necessary to complete the private school form. However, if the application may be disapproved)

# District Home Section & Maintenance of Effort

Only one LEA in Idaho uses the local funds only option, as they have a permanent Levy that they track in a separate fund.  
All other LEAs select the first option, for State and Local Funds

## District Home Information

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Save

### District Info

Person completing the

application:

Phone:  (xxx-xxx-xxxx format)

E-mail:

- I certify that the LEA will NOT apply for the available Individuals with Disabilities Education Act 619 (Preschool) funds and 619 (Preschool) ARPA funds.
- The school district has determined that there are no private schools located within the boundaries of the district. *(If the district checks this box, it is not necessary to complete the private school form. However, if the SDE determines that there are private schools within the district, the district's application may be disapproved)*

### MOE Funding Source

**Please select the type of funds the LEA will be using for Maintenance of Effort:**

- The LEA will be using State and Local Funds for Maintenance of Effort
- The LEA will be using Local Funds Only for Maintenance of Effort

# LEAS That Opt Out of IDEA Funding Completely

## District Home Information

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### District Info

Person completing the application:

Phone:  (xxx-xxx-xxxx format)

E-mail:

- I certify that the LEA will NOT apply for the available Individuals with Disabilities Education Act 619 (Preschool) funds.
- I certify that the LEA will NOT apply for the available Individuals with Disabilities Education Act 611 (School Age) funds.

### MOE Funding Source

**Please select the type of funds the LEA will be using for Maintenance of Effort:**

- The LEA will be using State and Local Funds for Maintenance of Effort
- The LEA will be using Local Funds Only for Maintenance of Effort

The below **REQUIRED** information is generated using your district's most recent ISEE Directory Program Contacts file submission.

Any changes, additions, or deletions must be made by resubmitting these files *which can be done at any time*.

Please contact your Region's ISEE Technology Coordinator at [RegionalCoordinators@sde.idaho.gov](mailto:RegionalCoordinators@sde.idaho.gov), if you need assistance.

# Assurances for Declined Funding

## Submit Assurance For Declined Funds

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### Assurances

The district (Charter or Local Education Agency) is required to ensure Free Appropriate Public Education (FAPE) is available to all residents, homeless individuals, and individuals from migrant families aged three (3) through twenty-one (21) in the district who are eligible for special education, regardless of IDEA Part B funding. FAPE is individually determined for each student with a disability. FAPE must include special education in the least restrictive environment (LRE) and may include related services, transition services, supplementary aids and services, and/or assistive technology devices and services.

The district's obligations include:

- Providing FAPE to students aged 3–21, unless services are refused by the parent/adult student. Special education for children aged 3–5 must be identified in an IEP due to the lack of state-funded preschool programs in Idaho.
- Offering FAPE to eligible private school students, though they may not have the same access to services as public school students.
- Ensuring FAPE is available to students with disabilities, even if they are advancing in grade levels without failing.

### Certification

As superintendent or other legally authorized school district official, I hereby certify that, to the best of my knowledge, the information contained in this application is true and correct. I further certify that the district will comply with the assurances required by the programs covered in this application, that the governing body of the school district has duly authorized this document, and that I am legally authorized by the school district to sign and file this document.

Submit Date: 4/29/2025

Submit By: lpofelskirosa@edu.id

# COORDINATED EARLY INTERVENING SERVICES (CEIS) BUDGET

Complete prior to completing the School Age Budgets.

Amounts are automatically entered on current year School Age Budget as line-item amount.

LEA can set aside up to 15% of the IDEA Part B and Preschool to develop and implement early intervening services – contact SDE for more information as there are accountability and reporting requirements.

# Coordinated Early Intervening Services (CEIS) Section

## Coordinated Early Intervening Services (CEIS)

2025-2026 Budget    2024-2025 Reporting

Save

If the LEA will use up to 15% of its School Age allocations or Preschool allocations of IDEA Part B funds for CEIS, complete the section below.

Budget Type *	CEIS Budget Amount
School Age	<input type="text" value="\$0"/>
Preschool	<input type="text" value="\$0"/>

\* Preschool amounts may only be used for students in Kindergarten

Upload "CEIS Plan Narrative"	<a href="#">Add File</a>
Upload "CEIS Plan Overview and Budget Allocation for LEAs with Reoccurring Significant Disproportionality Identification"	<a href="#">Add File</a>

**Assurances:** By budgeting amounts for CEIS the LEA provides assurance that it will submit to the SDE in subsequent years, the following information regarding the children served using these funds.

- The number of children who receive CEIS in the current school year.
- The number of those children who subsequently receive special education and related services
  - Within the first year
  - Within the second year

The LEA further ensures that it will submit or have available for review, as required by the SDE, all documents and information required to demonstrate compliance with federal regulations regarding the implementation of CEIS using IDEA Part B funds and that IDEA Part B funds will be used to supplement and not supplant other funds used for these purposes including funds made available under the ESEA for these purposes.

# Schoolwide Programs

- Complete prior to the School Age Budget Section.
- Amounts are automatically entered on current year School Age Budget as line item amount.
- We do not encourage consolidating IDEA Part B funds in Schoolwide Programs, and such consolidations are rarely approved. Problematic with IDEA Part B funds, nationwide issue. Works for some Title programs, but not commonly ever used for IDEA.

## SCHOOLWIDE PLAN NARRATIVE

- List all schoolwide schools where funds will be used.
- Describe how funds will support schoolwide plan.

## ASSURANCES

- Final section is assurance that LEA must provide if Part B funds are budgeted for this purpose.

# Schoolwide Section

## Schoolwide Programs under Title I of ESEA for 2025-2026

If the LEA will use IDEA Part B funds for Schoolwide Programs, complete the section below to calculate the maximum amount that may be used for Schoolwide Programs

A) Number of children with disabilities served by the LEA as of the date of this application	<input type="text"/>
B) Number of children with disabilities in the Schoolwide programs	<input type="text"/>
C) LEA allocation for the current year (sum of SchoolAge and Preschool Allocations)	\$182,728
D) Maximum amount that may be budgeted for the Schoolwide programs ((B÷A)×C)	\$0
E) Enter the Amount Budgeted	\$0

Schoolwide Plan Narrative: (The plan must include a detailed description of how these funds will be used to support the schoolwide plan, a list of all schoolwide schools in which the funds will be used - including the number of children with disabilities in each school, a list of planned activities, a list of resources utilized, and a description of how the program will be operated and evaluated.)

**Assurances:** By budgeting amounts for Schoolwide Programs under Title I of ESEA, the LEA provides assurance that it will comply with all applicable provisions of 34CFR §300.206 as well as all applicable provisions of Title I of ESEA including 34CFR §200.26.

- If you fill out a budget amount, it will remove that from the budget section for non-schoolwide.
- You do need to enter in line “A” -the number of students served.
- C will import as your total allocations.
- Only add a narrative if you are going to request a schoolwide budget.

# PRIVATE SCHOOLS

- If the district or LEA intends to set-aside IDEA Part B funds for Private Schools, these budgets should be completed prior to initiating the School Age Budgets. (if you have private schools, this section is required)
- This section **must** be completed if a school district has not checked the box on the **District Home** page, indicating that there are no private schools located with the district.
- Click the ADD SCHOOL button to list private schools within district.



- **DO NOT REPORT:**
  - For-profit private schools
  - Free-standing preschools
  - Free-standing kindergartens

# PRIVATE SCHOOLS – ADDING A PRIVATE SCHOOL

- **Private School**
- **BE SURE THE SCHOOL SELECTED IS THE CORRECT SCHOOLS WITH CORRECT ENROLLMENT** \*\*\*These enrollment numbers are added to next year's total enrollment counts for your LEA.
- **Date Contacted by District**
- Enter most recent contact date made to initiate consultation
- **Total Current Enrollment**
- Enter total current enrollment
- *Includes ALL students, not only students who may be eligible for special education services*
- **Number of students identified as eligible for special education or related services**
- Total Number of Students Eligible for Special Education

# PRIVATE SCHOOLS – PROPORTIONATE SHARE CALCULATION

- Complete the calculations to determine the proportionate amount of IDEA Part B funds to be used for the provision of services to parentally placed private school children with disabilities, ages 3-21 and 3-5.
- The calculation for Proportionate IDEA Part B and Preschool funds for private school students is **automatically** computed.
- Total count of children with disabilities enrolled in district public schools and parentally placed in private schools comes from LEA's prior year **November Child Count**.
- The system will automatically populate the School Age and 619 (Preschool) Budget forms.

# DISTRICT CHARTER SCHOOLS

Each charter school within that district will be listed in application components on the sidebar menu.

## ASSURANCE TAB

- Check appropriate Service Provider button.
- If second button checked, district must submit charter school budget.
- **SAVE**

## PRIOR YEAR EXPENDITURES TAB

- Enter actual expenditure amounts in each budget category as of June 30th of the current year.
- Note that none of the budget line-item amounts that were submitted as part of the previous year's budget can be changed on this tab.

When entering amounts on any of the budget forms, enter numbers only. Do not enter commas, dollar signs, decimals, etc. The system will automatically format the amounts.

# DISTRICT CHARTER SCHOOLS ALLOCATIONS

**We do not provide district charter school allocations**

## **AMOUNT BUDGETED COLUMN**

- There is no allocation amount provided on the budget form.
- The allocation amount must be agreed upon by the school district and the charter school.
- It should be a proportionate share of the total district allocation, determined either by enrollment and low-income levels or by child count.

## **BUDGET NARRATIVE COLUMN**

- Each line with a budget amount requires a detailed budget narrative

# SCHOOL AGE BUDGETS

## Part B School Age Budgets

### IDEA Part B School Age Budget for 2025-2026

Makes full new year allocation

#### Fund 257

Allocation Amount for 2025-2026		\$693,492	
Carryover Amount from 2024-2025		\$6,582	
PSPS Set-aside		\$4,091	
CCEIS Set-aside		\$123,102	
Total Budget Amount		\$827,267	
IFARMS Obj. Code	Description	Amount Budgeted	Budget Narrative
521-100	Salaries - Teachers and Aides	\$388,228	SPED teachers salaries
521-200	Benefits - Teachers and Aides	\$100,000	SPED teacher benefits
521-300	Purchased Services	\$55,889	OT, PT, SLP contracts

# Budget Tab Reminders

- The Preliminary Application won't include your carryover yet, because you haven't reported your expenditures.
- We are only interested in how you can qualify for the new funds, with a reasonable, necessary, and allocable budget.

Part B School Age Budgets

Budget
Save

**IDEA Part B School Age Budget for 2024-2025**

Allocation Amount for 2024-2025	\$32,692	
Carryover Amount from 2023-2024	\$0	
<b>Total Budget Amount</b>	<b>\$32,692</b>	

IFARMS Obj. Code	Description	Amount Budgeted	Budget Narrative
521-100	Salaries - Teachers and Aides	\$0	
521-200	Benefits - Teachers and Aides	\$0	
521-300	Purchased Services	\$0	
521-400	Supplies	\$0	
521-500	Capital Objects <small>Please attach Capital Equipment Request Form <a href="#">Add File</a></small>	\$0	
616-100	Salaries - Related Service Personnel	\$0	
616-200	Benefits - Related Service Personnel	\$0	

# SCHOOL AGE BUDGETS NARRATIVES

## Acceptable Budget Narrative

IFARMS Obj. Code	Description	Amount Budgeted	Budget Narrative
521-100	Salaries - Teachers and Aides	\$527,743	Salaries of certified special education staff
521-200	Benefits - Teachers and Aides	\$214,099	Benefits for certified special education staff

## Unacceptable Budget Narrative

IFARMS Obj. Code	Description	Amount Budgeted	Budget Narrative
521-100	Salaries - Teachers and Aides	\$527,743	Salaries
521-200	Benefits - Teachers and Aides	\$214,099	Benefits

# SCHOOL AGE BUDGET ERROR

**ERROR: Budget tab – Total budgeted amount must equal the total amount available.**

This error message will remain at the top of the School Age Budgets section until the full amount of the allocation has been budgeted.



# SCHOOL AGE BUDGET AUTOMATIC CALCULATIONS

When entering the current year budgets, refer to Allowable Uses of IDEA Part B Funds and Guide to IFARMS Accounting Codes in the [IDEA Part B Funding Manual](#).

## **AMOUNT BUDGETED COLUMN**

Any amounts budgeted on **CEIS Budget form**, **Schoolwide Programs form**, and **Private School Proportionate Share Calculation** will be automatically populated on current year School Age Budgets form.

## **BUDGET NARRATIVE COLUMN**

The budget narrative must be detailed enough to adequately indicate the specifics of how the LEA will expend the funds.

# SCHOOL AGE BUDGET-EXPENDITURES

## Part B School Age Budgets

Prior Year Expenditures **Budget** Admin Review

Save

### IDEA Part B School Age Budget for 2025-2026

#### Fund 257

Allocation Amount for 2025-2026	\$693,492
Carryover Amount from 2024-2025	\$6,582
PSPS Set-aside	\$4,091
CCEIS Set-aside	\$123,102
<b>Total Budget Amount</b>	<b>\$827,267</b>

IFARMS Obj. Code	Description	Amount Budgeted	Budget Narrative
521-100	Salaries - Teachers and Aides	\$388,228	5 FTE SPED licensed teachers salaries
521-200	Benefits - Teachers and Aides	\$100,000	SPED teacher benefits
521-300	Purchased Services	\$55,889	OT, PT, SLP contracts

# SCHOOL AGE BUDGETS – INDIRECT COSTS

The information in this slide also applies to 619 (Preschool) Budgets

## INDIRECT COSTS

- Only LEAs with restricted indirect cost rate may claim indirect costs. These rates are negotiated through Public School Finance each year and subsequently loaded in the application
- The system will not allow entry of amounts in excess of the total allowable.
- If the indirect cost rate reflected in the Application is inconsistent with the Public School Finance negotiated rate, please contact your IDEA Administrators: [IdeaAdministrators@sde.idaho.gov](mailto:IdeaAdministrators@sde.idaho.gov) or 208-332-6916

# Prior Year Expenditures Reminder

## PRIOR YEAR EXPENDITURES TAB (only applies during final application)

- Budget line-item amounts submitted as part of previous year's budget (Amount Budgeted) **cannot** be changed.
- If you have not finished entering expenditures on the **Prior Year Expenditures tab**, the entire previous year allocation will be shown as carryover on the Budget tab.

### Part B School Age Budgets

Prior Year Expenditures | Budget | Admin Review

• Error: Budget tab - Total budgeted amount must equal the total amount available

#### IDEA Part B School Age Budget for 2024-2025

Allocation Amount for 2024-2025		\$176,223	
Carryover Amount from 2023-2024		\$185,226	
Total Budget Amount		\$361,449	
IFARMS Obj. Code	Description	Amount Budgeted	Budget Narrative
521-100	Salaries - Teachers and Aides	\$100,000	4 FTE - 2 SPED Licensed teachers, 2 SPED Paraprofessionals
521-200	Benefits - Teachers and Aides	\$76,223	Benefits for 4 FTE - 2 SPED Licensed teachers and 2 SPED Paraprofessionals
521-300	Purchased Services	\$0	

# SCHOOL AGE BUDGET CARRYOVER

The information in this slide also applies to 619 (Preschool) Budgets

## TOTAL CARRYOVER

- If your carryover to budget ratio is 10% or more, you will receive this error message:
- **Error: Expenditure tab - Carryover to budget ratio is 10% or more. Additional responses are required**
- *Any budget modifications that are 10% or more require the LEA to apply for a budget revision in writing under 2 CFR Part 200 E Cost Principals 200.308 Revision of Budget Program Plans.*
- The LEA must clearly explain any budget revisions in the comment box and provide assurances by clicking the box stating the LEA adheres to all budget revision rules in order to appease the error message and to successfully submit their application

# Carryover Budget & Assurances

You must put in a narrative about the budget, and check the box which says you agree to budget the carryover as part of a working budget, for transparency and proper fiscal management of funds.

Your carryover to budget ratio is 78.40%

If your carryover to budget ratio is 10% or more, you are required to apply for a budget revision in writing under 34 CFR 80.30, 2 CFR Part 200 E Cost Principals 200.308 Revision of Budget Program Plans.

Please use the field below to explain any budget revisions (>= 10% of total budget) from budget amounts to actual expenditures.

We were down 2 teachers this year for most of the year. With full staffing for next year, we will be able to spend this out. We also have scheduled professional development for CPI training.

Please confirm:

The LEA has adhered to all budget revision rules as established by I.C. 33-701(9), 33-701(7), 33-357(b), 33-801, 33-402, 63.802A

# MAINTENANCE OF EFFORT

This is a view of the “Threshold Table” of the subsequent years of your Maintenance of Effort.

State and Local Maintenance of Effort Worksheet and Assurance Form - 2024-2025

MOE Threshold Calculation	Section I Annual Report	Section II Expenditures	Section III Budget	Expenditure Exception Worksheet	Budget Exception Worksheet	
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• Error: Section III - Section II Expenditures adjusted total exceeds Section III Budget adjusted total and does not meet MOE Eligibility Requirement

Save

School Year	Fiscal Year for Section I	Combined Total	Other Expenditures	Medicaid Reimbursements	Post Annual Report Adjustments	Adjusted Total	Exceptions	Child Count	Per Pupil Amount
2013-2014	2012	\$293,615	\$0	\$0	\$0	\$293,615	\$0	112	\$2,622
2014-2015	2013	\$391,889	\$0	\$0	\$0	\$391,889	\$0	115	\$3,408
2015-2016	2014	\$380,072	\$0	\$0	\$0	\$380,072	\$0	105	\$3,620
2016-2017	2015	\$416,975	\$0	\$0	\$0	\$416,975	\$0	107	\$3,897
2017-2018	2016	\$443,858	\$0	\$0	\$0	\$443,858	\$0	126	\$3,523
2018-2019	2017	\$443,889	\$0	\$0	\$0	\$443,889	\$0	120	\$3,699
2019-2020	2018	\$443,906	\$0	\$0	\$0	\$443,906	\$0	127	\$3,495
2020-2021	2019	\$443,938	\$0	\$0	\$0	\$443,938	\$0	144	\$3,083
2021-2022	2020	\$443,962	\$0	\$0	\$0	\$443,962	\$0	146	\$3,041
2022-2023	2021	\$443,992	\$0	\$0	\$0	\$443,992	\$0	130	\$3,415
2023-2024	2022	\$434,980	\$9,042	\$0	\$0	\$444,022	\$0	134	\$3,314
2024-2025	2023	\$444,022	\$0	\$0	\$0	\$444,022	\$0	134	\$3,314

Adjusted Total Threshold = \$444,022  
Per Pupil Amount Threshold = \$3,897

# MOE Section I

## Section I of MOE is pre-filled with:

- Financial information reported in the LEA's Annual IFARMS report for the fiscal year that ended **two years prior**
- Certain information reported in the MOE Worksheet and Assurance of the previous year's Application
- Child Count from two years prior

Examine the numbers carefully and if you have any questions or concerns, contact the Special Education Funding Coordinator at the SDE immediately:

[IdeaAdministrators@sde.idaho.gov](mailto:IdeaAdministrators@sde.idaho.gov) or 208-332-6916

### State and Local Maintenance of Effort Worksheet and Assurance Form - 2024-2025

MOE Threshold Calculation	Section I Annual Report	Section II Expenditures	Section III Budget	Expenditure Exception Worksheet	Budget Exception Worksheet	Admin Review
<p>• Error: Section III - Section II Expenditures adjusted total exceeds Section III Budget adjusted total and does not meet MOE Eligibility Requirement</p>						
<p>Save</p>						
<p><b>Actual General Fund Expenditures as reported on Annual Report for FY 6/30/2023</b></p>						
<p><i>Amounts as submitted on the FY 2023 IFARMS Annual Report and the 2023-2024 MOE Worksheet and Assurance</i></p>						
IFARMS 100-521: Special Education Program						\$444,022
IFARMS 100-522: Special Education Preschool Program						\$0
IFARMS 100-616: Special Education Support Services Program						\$0
Combined Total						\$444,022
Other Expenditures as reported on 2023-2024 MOE Assurance						\$0
Medicaid Reimbursements as reported on 2023-2024 MOE Assurance						\$0
Post Annual report adjustments submitted by LEA						\$0
Adjusted Total						\$444,022
Child Count 12/11/2022						134
Average Per Pupil Expenditure FY 2023						\$3,313

# MOE– Section II Expenditures

Section used to determine if the district or LEA has met the MOE expenditure requirement in the most recently ended fiscal year.

**The LEA must report all of its general fund expenditures for special education and related services** and none that are not excess costs of special education.

The amounts reported in the first 3 lines should agree with the LEA's audited financial statements and annual IFARMS report.

State and Local Maintenance of Effort Worksheet and Assurance Form - 2024-2025

MOE Threshold Calculation	Section I Annual Report	<b>Section II Expenditures</b>	Section III Budget	Expenditure Exception Worksheet	Budget Exception Worksheet	Admin Review
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• Error: Section III - Section II Expenditures adjusted total exceeds Section III Budget adjusted total and does not meet MOE Eligibility Requirement

Save

### 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	\$445,000
IFARMS 100-522: Special Education Preschool Program	\$0
IFARMS 100-616: Special Education Support Services Program	\$0
<b>Combined Total</b>	<b>\$445,000</b>

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
<b>Adjusted Total</b>	<b>\$445,000</b>

Child Count 11/1/ 2023	0
<b>Average Per Pupil Expenditure FY 2024</b>	<b>\$0</b>

Exception Amount (from Expenditure Exception worksheet)

Adjustment to Local Fiscal Efforts 2023-2024 Allocation: \$176,223 2022-2023 Allocation: \$160,554 Allocation Increase: \$15,669 Allocation Increase * 50%: \$7,834 Less CEIS Expenditure Amount: 50 Max. Adjustment (Reduction) to Local Fiscal Efforts: \$7,834 ***Subject to 34 CFR 300.205 requirements	\$0
--	-----

# MOE– SECTION II EXPENDITURES CONT.



IFARMS 100-521, 100-522, 100-616

Enter total of LEA's expenditures in first 3 lines.

## Combined Total

- System automatically calculates combined total.

## Professional Development, Transportation Costs, Other

- If expenditures unaccounted for in one of 3 codes above, enter amounts in appropriate category.
- If Other, describe expenditures and how they are excess costs of special education.

## School Based Medicaid Match

- **Add match paid to Dept. of Health & Welfare, not Revenue**
- **If you leave this blank, and you bill for Medicaid, you are underreporting your MOE**

State and Local Maintenance of Effort Worksheet and Assurance Form - 2024-2025

MOE Threshold Calculation	Section I Annual Report	Section II Expenditures	Section III Budget	Expenditure Exception Worksheet	Budget Exception Worksheet	Admin Review
Save						
<b>General Fund Expenditures for FY ended 6/30/2024</b>						
<i>Enter your district/LEA's actual General M&amp;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</i>						
IFARMS 100-521: Special Education Program						\$2,850,000
IFARMS 100-522: Special Education Preschool Program						\$15,000,000
IFARMS 100-616: Special Education Support Services Program						\$550
<b>Combined Total</b>						<b>\$17,850,550</b>
List below any general fund expenditures for the excess costs of providing Special Education and Related Services not included in one of the function groups above						
School Based Medicaid State Match						\$200,000
Professional Development						\$0
Transportation Costs						\$0
Other (Describe below)						\$0
<b>Adjusted Total</b>						<b>\$18,050,550</b>
Child Count 11/1/2023						314
<b>Average Per Pupil Expenditure FY 2024</b>						<b>\$57,485</b>
Exception Amount (from Expenditure Exception worksheet)						\$55,554,745

# MOE– SECTION III BUDGETS

## **IFARMS 100-521, 100-522, 100-616**

- Enter budget amounts for each of 3 codes.

## **Combined Total**

- System automatically calculates combined total.

## **Professional Development, Transportation Costs, Other**

- If expenditures unaccounted for in one of 3 codes above, enter amounts in appropriate category.
- If Other, describe expenditures and how they are excess costs of special education.

## **Medicaid Match**

- Enter projected amount of Medicaid match or check the box if you do not bill Medicaid.

# MOE – EXPENDITURE EXCEPTION WORKSHEET

Enter the exact amount of any allowable reduction that occurred during the most recent fiscal year in the appropriate box within the Expenditure Exception Tab of the Maintenance of Effort section. After all allowable exceptions have been entered, and documentation is attached, click the **Save** button.

The Total is simultaneously entered and saved on both the **Expenditure Exception Worksheet** and the **Section II Expenditures** tabs.

See the new calculations that show how your exceptions changed your adjusted total and per capita amounts.

# Documentation for Exceptions

Click the **ADD FILE** link located on the left-hand side of the screen within the voluntary departure row.

## State and Local Maintenance of Effort Worksheet and Assurance Form - 2024-2025

MOE Threshold Calculation	Section I Annual Report	Section II Expenditures	Section III Budget	Expenditure Exception Worksheet	Budget Exception Worksheet	Admin Review
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• Error: Section III - Section II Expenditures adjusted total exceeds Section III Budget adjusted total and does not meet MOE Eligibility Requirement

Save

### Allowances for Exceptions to Maintenance of Effort Actual Expenditures

The district's Maintenance of Effort Assurance form indicates that the actual expenditures for Special Education services in school year 2023-2024 are less than those expenditures in the previous year. IDEA Part B includes certain exceptions to the Maintenance of Effort requirement (34 CFR §300.204) that allow for reductions in expenditures by the LEA.

Expenditure Exception Documents:	
<a href="#">Add File</a>	
Indicate below if your district's reduction in expenditures is attributable to any of the following. Enter the amount of the reduction in the appropriate field.	
The voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel: <i>Note: for staffing changes, you must upload documentation including prior staff member and replacement staff or vacancy documentation.</i>	\$0
The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child—	
Has left the jurisdiction of the LEA:	\$0
Has reached the age at which the obligation to provide FAPE to the child has terminated:	\$0
No longer needs the program of special education:	\$0
The termination of costly expenditures for long-term purchase, such as the acquisition of equipment or the construction of school facilities:	\$0
<b>Total:</b>	<b>\$0</b>

# Adjustment to Local Efforts

Under 34 CFR §300.205, for any fiscal year for which an LEA's IDEA section 611 allocation exceeds the amount the LEA received for the previous fiscal year, the LEA may reduce the level of expenditures for the education of children with disabilities otherwise required by 34 CFR §300.203(b) by not more than 50 percent of the amount of that excess.

# Adjustment to Local Efforts Calculations

The IDEA Part B Application has the adjustment to Local Fiscal Efforts built into the MOE reporting pages.

Adjustment to Local Fiscal Efforts	
2023-2024 Allocation: \$736,946	
2022-2023 Allocation: \$690,856	
Allocation Increase: \$46,090	
Allocation Increase * 50%: \$23,045	
Less CEIS Expenditure Amount: \$0	
Max Adjustment (Reduction) to Local Fiscal Efforts: \$23,045	
***Subject to 34 CFR 300.205 requirements	
	<input type="text" value="\$0"/>

# MOE Adjustment to Local Efforts/ Reduction Example

- The LEA's Part B allocation for 2022-23 was \$690,856
- The LEA's Part B allocation for 2023-24 was \$736,946
- Allocation increase is \$46,090 and 50% is \$23,045
- The LEA may reduce its state and local expenditures for 2023-2024 by \$3,834

State and Local Maintenance of Effort Worksheet and Assurance Form - 2024-2025

MOE Threshold Calculation	Section I Annual Report	Section II Expenditures	Section III Budget	Expenditure Exception Worksheet	Budget Exception Worksheet	Admin Review	
<input type="button" value="Save"/>							
<b>General Fund Expenditures for FY ended 6/30/2024</b>							
<i>Enter your district/LEA's actual General M&amp;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</i>							
IFARMS 100-521: Special Education Program						\$2,850,000	
IFARMS 100-522: Special Education Preschool Program						\$15,000,000	
IFARMS 100-616: Special Education Support Services Program						\$550	
<b>Combined Total</b>						<b>\$17,850,550</b>	
<small>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</small>							
School Based Medicaid State Match						\$0	
Professional Development						\$0	
Transportation Costs						\$0	
Other (Describe below)						\$0	
<b>Adjusted Total</b>						<b>\$17,850,550</b>	
Child Count 11/1/ 2023						314	
<b>Average Per Pupil Expenditure FY 2024</b>						<b>\$56,848</b>	
Exception Amount (from Expenditure Exception worksheet)						\$55,554,745	
<b>Adjustment to Local Fiscal Efforts</b> 2023-2024 Allocation: \$736,946 2022-2023 Allocation: \$690,856 Allocation Increase: \$46,090 Allocation Increase * 50%: \$23,045 Less CEIS Expenditure Amount: \$0 Max Adjustment (Reduction) to Local Fiscal Efforts: \$23,045 ***Subject to 34 CFR 300.205 requirements						\$0	

# APPLICATION UPDATE – EXCESS COST CALCULATION

Remember the average enrollment will drive the elementary & secondary splits from your other IDEA or MOE expenditure reports automatically. Other sections must be split manually.

## 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

	Preschool (619)	Elementary	Secondary
<b>2023-2024 expenditures for all students (including students with disabilities)</b>			
From State and Local funds		\$2,850,000	\$15,000,000
From Federal Funds		\$50,000,000	\$50,000,000
Less:			
<b>Amounts expended from federal program allocations (do not include amounts allocated but not expended in the school year and carried over)</b>			
IDEA Part B - Preschool (619) & School Age	\$17,861	\$352,044	\$384,902
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	\$15,000,000	\$1,361,728	\$1,488,822
Any amounts for capital outlay and debt service		\$0	\$0
<b>Net total expenditures for all students</b>		\$51,136,228	\$63,126,276
<b>Calculation of average 2023-2024 per pupil expenditure for all students (including students with disabilities)</b>			
Fall Enrollment (all students including students with disabilities, as reported to SDE November 2023)		150	164
Spring Enrollment (all students including students with disabilities, as reported to SDE March 2024)		150	164
<b>Average Enrollment, 2023-2024</b>		150	164
<b>Average annual per student expenditure for all students, 2023-2024</b>		\$340,908	\$384,916
<b>Total number of children with disabilities served by the LEA in 2023-2024 (November 2023 Child Count)</b>	114	100	100
<b>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</b>		\$34,090,800	\$38,491,600

# COMMENTS SECTION

This section of the Application should be used by LEAs to communicate directly with IDEA Administrators within their own Application – this is a great resource!



# ASSURANCES

**PLEASE BE SURE TO TAKE YOUR TIME AND READ THROUGH ALL OF THE ASSURANCES BEFORE ANSWERING**

The LEA must respond 'Yes' or 'No' to each Assurance. Each Assurance must be answered 'Yes' before application can be submitted.

If there are no private schools within the district, Assurance for Parentally Placed Private School Children may be answered 'Yes'.

By certifying you have adopted the Special Education Manual, you also attest to abiding by any and all temporary rules in place.

If you cannot answer 'Yes' to each assurance, contact the [IdeaAdministrators@sde.idaho.gov](mailto:IdeaAdministrators@sde.idaho.gov) or 208-332-6916.

# SUBMIT/ASSURANCES

When you are ready to submit the completed application, the **“Submit/Assurances”** link on the main page will take you to the application’s Assurances pages.

You are not required to Sign and Print the Assurances form.

When all Assurances have been answered ‘Yes’, the Save and Submit button is activated.

**Click Save and Submit button:**

- Application submitted and transferred to the Special Ed. Fiscal team.
- System-generated email notifies submitter and Special Ed. Fiscal team that the Application was successfully submitted.
- There is a print button – if you want to keep a copy of what was submitted (good for auditors)

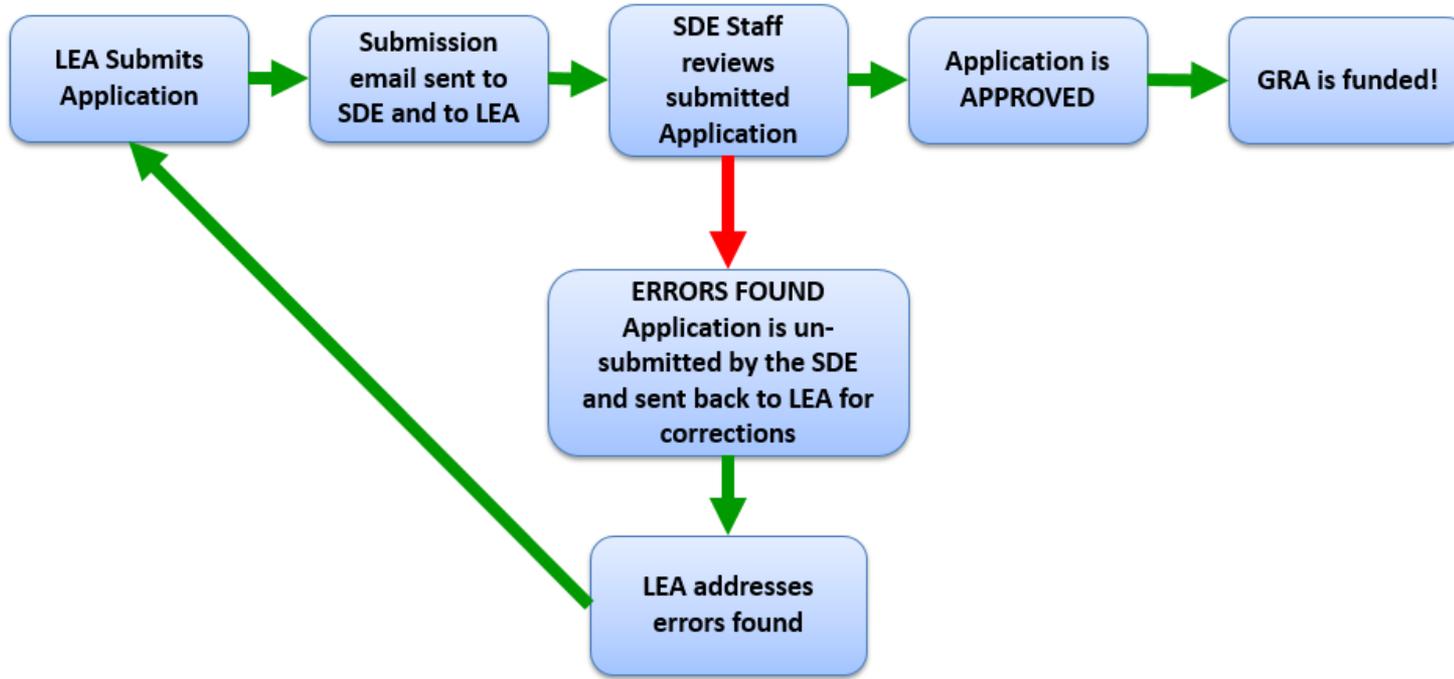
# FINAL APPLICATION DUE DATE

The IDEA Part B and Preschool FINAL Application is due:

**November 15<sup>th</sup>, 2025**

Do NOT wait until the last week.

# APPLICATION REVIEW & APPROVAL PROCESS





**Lisa Pofelski-Rosa |  
Financial Specialist,  
Principal – Funding &  
Accountability Coordinator**

Idaho Department of Education

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Idaho Department  
of Education