

Attachment A

Instructions for the Completion of the Special Populations Office Application for Enrollment/Poverty IDEA Part B Funding 2008-2009

The information requested on the IDEA Part B application is necessary to determine if school districts have met local spending maintenance of effort requirements (MOE) for Special Education and to identify intentions for the use of Enrollment/Poverty IDEA Part B Funds.

Funds Available to Your District

The amount of money listed on Line A of your application represents the IDEA Part B Enrollment/Poverty carryover funds available to the district from the previous year. The amount of money listed on Line B of your application represents the IDEA Enrollment/Poverty dollars available to the district for the current year. The amount reported as the total of Line A and Line B on your application reflect total funds available to the district. Carryover funds must be used during the current year or be released back to the NDE.

Section A-Maintenance of Effort (MOE) Calculation Worksheet

Report the districts Annual Finance Report (AFR) line item expenditures in column I for the 2007-2008 school year. Report the districts *estimated line item budgeted expenditures* for the 2008-2009 school year in column II. It is not necessary to calculate totals of special education expenditures, receipts, or maintenance of effort, as this will be automatically completed by the web based computer application upon submission to NDE. Figures currently available to NDE have been pre-included in your application.

Report of financial amounts per the AFR account codes indicated

Expenditures:

- Line a Report total School Age Special Education Instructional Program (expenditures)
- Line b Report total School Age Special Education Pupil Transportation (expenditures)
- Line c Report total Title VIB – Birth to Age Five Special Education (expenditures)
- Line d Report IDEA Enrollment Poverty (expenditures)

- Line d1 Early Intervening Services (expenditures)
- Line d2 Report IDEA Enrollment/Poverty Building Fund (expenditures)
- Line d3 Qualified Capital Purpose Undertaking Fund (expenditures)
- Line 1 Total Expenditures

Receipts:

- Line f Report total School Age Special Education (receipt)
- Line g Report total School Age Special Education Transportation (receipt)
- Line h Report total Title VIB – Special Education (receipt)
- Line i Column I – IDEA Part B Enrollment/Poverty grant (receipt)
- Line i1 Early Intervening Services (receipt)
- Line i2 Column 1--IDEA Enrollment/Poverty Building Fund (receipt)
- Line i3 Column 1—Qualified Capitol Purpose Undertaking Fund (receipt)
- Line j Medicaid in Public Schools (receipt)
- Line 2 Total Receipts

Maintenance of Effort (local district spending contribution):

- Line L Expenditures less receipts

If line L Column II is equal or greater than line L Column I the district has preliminary demonstrated maintenance of effort

Section B – Special Education Excess Cost Calculation

This section establishes the school districts additional local contribution necessary to educate students who are disabled. It is the difference between the total allowable cost of the special education program excluding residential care, and the number of students (full time equivalency) in the special education program multiplied by the adjusted average per pupil costs of the school district of each child for the proceeding year.

Line m Report the districts special education full time equivalency (FTE) of those students receiving greater than three hours a week of special education

Line n Calculate the Adjusted Average Per Pupil Cost (AAPC) for the 2008-2009 school year.
The 2007-2008 AAPC has been provided to you on the Special Education Final Financial Report. Please be reminded that AAPC figure for the 2008-2009 year is based on 2007-2008 Final Financial and Annual Finance Reports.
For a worksheet to assist in obtaining the AAPC amount please go to:
<http://www.nde.state.ne.us/SPED/finance/2008-2009aapc.pdf>

Line o Multiply line m (FTE) by line n (AAPC)

Line p Subtract line L from line O

Line q **DO NOT CALCULATE!!** Upon submission, database calculated increase in local special education costs.
Column II—line p minus—Report in Column II line q

Section C-Options for Use of Funds: STEP THREE

This section provides the available options for the use of both current year and carryover IDEA Part B funds. Prior year carryover funds must be expended prior to August 31, 2009. If it is anticipated that the entire amount of prior year carryover funds will not be utilized by that date, indicate the amount of unused funds that will be released back to NDE. To reduce possible MOE issues, it is recommended that funds not be carried over to future years.

Section D-Statement of Assurance: STEP FOUR

Authorized agency official name, title, phone number, fax and email.