

EXAMPLE OF PROPORTIONATELY ALLOCATING SALARY/BENEFITS TO IDEA FUNDS

IDEA ALLOCATION: \$	5,000 \$	20,000 \$	25,000
FTE	0.076	0.303	0.379

	#4406 PRESCHOOL	#4404 BASE	#4410 E/P	#1291 LOCAL FUNDS	TOTAL
1.00 FTE SPED PRESCHOOL TEACHER					
SALARY	\$ 50,000	\$ 3,800	\$ 15,150	\$ 18,950	\$ 12,100
TOTAL	\$ 50,000	\$ 3,800	\$ 15,150	\$ 18,950	\$ 12,100

FICA	\$ 3,400
RETIREMENT	\$ 3,600
HEALTH INS.	\$ 8,000
DISABILITY INS.	\$ 600
LIFE INS.	\$ 400

Account 200's					
	\$ 16,000	32.0%	\$ 4,850	\$ 6,050	\$ 3,900
TOTAL BENEFITS	\$ 16,000	32.0%	\$ 4,850	\$ 6,050	\$ 3,900
TOTAL	\$ 66,000		\$ 20,000	\$ 25,000	\$ 16,000

This example is if you have a full time Preschool SPED teacher but do not have enough IDEA Federal fund allocations to fund the total salary and benefits related to this teacher.

Determine the salary and related benefits of the special education employee.

To determine what proportion of the salary/benefits can be paid with the appropriate IDEA funds:

If the SPED employee provides services to SPED students ages 3-5, #4406 Preschool IDEA funds can fund all or part of the position.

In this example, #4406 IDEA fund allocation is \$5,000 and can fund .076 FTE of the position (\$5,000 / \$66,000 = .076).

Salary allocation \$50,000 x 0.076 = \$3,800; Benefit allocation \$16,000 * 0.076 = \$1,216.

Note: The IDEA Consolidated application is an estimate so a reasonable rounding of the dollar amounts to balance to the IDEA allocation is acceptable.

#4404 BASE IDEA funds can fund all or part of a preschool position.

In this example, #4404 IDEA fund allocations \$20,000 and can fund .303 FTE of the position (\$20,000 / \$66,000 = .303 FTE)

Salary allocation \$50,000 x .303 = \$15,150; Benefit allocation \$16,000 * .303 = \$4,848.

#4410 BASE IDEA funds can fund all or part of the position.

In this example, #4410 IDEA fund allocations \$25,000 and can fund .379 FTE of the position (\$25,000 / \$66,000 = .379 FTE)

Salary allocation \$50,000 x .379 = \$18,950; Benefit allocation \$16,000 * .379 = \$6,064.

The remaining Preschool SPED salary and benefits of this position not funded with IDEA funds [In the example above, salary \$12,100 and benefits \$3,900] will need to be charged to account #1291 (local funds) and can not be included in the school age Final Financial Report (FFR).