LEA Special Education Supplement Instructions

Screen 1 Resident Students Tuitioned Out:

This screen documents the special education costs of resident students who are enrolled in a special education program provided by another educational entity. On this screen, each district will see the name of the district, AEA, college, private agency, or out of state placement providing services, the weighting of the students served, the number of students served by the receiving entity, and the contracted dollar amounts billed by the named districts, AEAs, colleges, private agencies or out of state placements. This information is reported by the level of service identified on the student's IEP. The information listed in the Tuition Out Billing Records comes directly from the receiving district's Tuition In Billing program.

There are certain agencies unable to enter data on the Tuition In Billing program. Therefore, each district will have to enter students educated by a Community College, Out of State Placement, or a Private Agency (not billing through an AEA or LEA) by clicking the Add button at the top of the page. **Do not enter students attending these facilities that the district has accounted for as a contracted service (objects 320-329).**

(Do not include students who are attending one of the four State institutions. These are Iowa Juvenile Home, State Training School, and the Mental Health Institutes in Cherokee and Independence)

Step 1: If the district has special education students tuitioned out to a Community College, Out of State Placement, or a Private Agency (not billing through an Iowa public school district or AEA), select the "Add" button at the top of this screen.

2011-2012 Screen 1- Resident Students Tuitioned Out

Add | Help | Download

Step 2: The LEA must complete the table below to enter resident special education students tuitioned out.

Add/Edit Student	
Entity Other Than LEA or AEA	
Weight	Select
Student ID	
Students Served	
Special Education Costs	
GPE	
SBRC Admin	

Entity Other Than LEA or AEA: Enter the educational entity where the resident special education student was served.

Weight: Enter the weighting from the current IEP of the student.

Student ID: Enter the student identification number for the student being added.

Students Served: Enter "1" for each student entered.

Special Education Costs: Enter the total allowable special education instructional costs billed by the other educational entity for this student under special education billing practices established by the Department.

GPE: Enter the amount of the general program percentage allowed and billed by the other educational entity under special education billing practices established by the Department.

SBRC Admin: Enter the appropriate amount of allowable administrative costs approved by the SBRC, billed by the other educational entity, and calculated under special education billing practices established by the Department.

Step 3: When you have finished entering the information in the table, select the "Submit" button to save the information.

Step 4: Repeat steps 1-3 until all students receiving special education instructional services from the other educational entity have been entered, then go to step 5. After students have been entered, screen 1 will resemble the image below.

ADDITIONAL TUITION OUT BILLING RECORDS									
	Student Id	District	Weight	Students Served	SPED Costs	GPE	SBRC Admin	Total	
Edit	8204078728	(Children's Care Hospital)	3.74	1	$36,558.00	$0.00	$0.00	$36,558.00	Delete
Edit	3487963886	(Eau Claire Academy)	1.72	1	$7,151.08	$0.00	$0.00	$7,151.08	Delete
Edit	3487963886	(Lakeview Specialty Hospital)	1.72	1	$55,610.00	$0.00	$0.00	$55,610.00	Delete
Edit	1111111111	(Ia Central Community College)	2.21	2	$31,301.50	$0.00	$0.00	$31,301.50	Delete
Edit	1824381467	(Ia Lakes Community College)	1.72	1	$7,638.20	$0.00	$0.00	$7,638.20	Delete
Edit	1111111111	(Sunshine Services Inc)	3.74	2	$2,986.24	$0.00	$0.00	$2,986.24	Delete
Edit	3854488763	(Sunshine Services Inc)	2.21	1	$1,936.39	$0.00	$0.00	$1,936.39	Delete
			Total		**$143,181.41**	**$0.00**	**$0.00**	**$143,181.41**	

Step 5: After all students that received special education instructional services from the other educational entity have been entered, go to the dropdown menu at the top of the screen and select "Screen 2 Resident Students".

Screen 2 Resident Students:

Step 1: If the district is not whole grade sharing with another district, skip to step 3.

Step 2: If the district is whole grade sharing, the district will need to enter the number of students served by the partner district or districts that were also counted on the special education count the previous year for each weighting category. In addition, these students should have been reported on screen 1 as tuitioned-out to your whole grade sharing partner(s).

A. Whole Grade Sharing			
Level of Service	Students Counted Previous Year	Students served by partner district and listed on the previous year's count	Students served in district program current year
Weight 1.72	2,386	0	2,386
Weight 2.21	1,646	0	1,646
Weight 3.74	1,029	0	1,029
Totals	5,061	0	5,061

Step 3: For the "District Program" table, the district must record the resident students served who were enrolled in the district's special education program. The district must enter the total number of resident students actually served in the district's special education program for at least one day during the school year. If a resident student was also served by another educational entity during the school year, that student should be included in the "District Program" table, but not in the "Tuition Out Totals" table at the bottom of screen 1, because that counts the same student twice

B. District Program				
Report resident students served in the district's special education program for at least one day during the school year.				
Level of Service	Weight 1.72	Weight 2.21	Weight 3.74	Total
Total Students	30	20	10	60

Step 4: Verify that the "Other Programs" table amounts match the totals the district entered on Screen 1 and are correct. These totals were transferred automatically from student counts on "Screen 1 Resident Students Tuitioned Out". If the totals do not match or are incorrect, the district will need to return to "Screen 1 Resident Students Tuitioned Out" and make corrections to those entries.

C. Other Programs				
Each district should check this table to see if the totals match what was entered on "Screen 1 Resident Students Tuitioned Out". Any corrections will need to be made on Screen 1.				
Level of Service	Weight 1.72	Weight 2.21	Weight 3.74	Total
Total Students	9	1	10	20

Step 5: After the district has entered the information in the "District Program" table and verified the "Other Programs" table amounts, the district should scroll down to view the bottom two tables. If the district has students listed in table E, the SES program has automatically determined the district served fewer students (both in district and tuition-out) during the reporting school year than were counted in the previous year's special education count in that specific level of service. If the district served more students (both in district and tuition-out) in each level of service during the reporting school year than were counted in the previous year's special education count, both tables will have zeros. If any of the students recorded in table E, by the SES program, are special education students whose weighting changed since the previous year's special education count, the count of those students will need to be transferred to table D, using the original weighting category. By recording these students in table D, the count listed in table E will decrease.

D. Missing Students Still Served in Special Education Program				
Report "missing" students whose weighting changed since the previous year's count.				
Level of Service	Weight 1.72	Weight 2.21	Weight 3.74	Total
Total Students	0	0	0	0

E. Missing Student Not Served in Special Education Program				
"Missing" students who were not enrolled in the district's special education program at any time during the reporting year.				
Level of Service	Weight 1.72	Weight 2.21	Weight 3.74	Total
Total Students	0	0	0	0

Step 6: After you have completed all the tables, select the "submit" button located toward the top of this screen to save the information.

Step 7: After the LEA has saved the information by selecting the "submit" button, go to the dropdown menu at the top of the screen and select "Screen 3 Non-Resident Students Tuitioned In".

Screen 3 Non-Resident Students Tuitioned In:

Step 1: All information on this screen is automatically transferred from the receiving district's "Tuition In Billing" program. All districts and AEAs must use the tuition in billing program. Billings not listed in this program will not appear on the SES or be considered as an expenditure, when determining the district's special education balance for the year.

Step 2: After verifying the information, go to the dropdown menu at the top of the screen and select "Screen 4 Receipts".

Screen 4 Receipts:

Step 1: The district needs to verify the information contained in the "Receipts" table is correct. If it is not correct, please email SES@iowa.gov . If the information is correct, select the "submit" button, and then go to the dropdown menu at the top of the screen and select "Screen 5 Part B Funds".

Screen 5 Part B Funds:

Step 1: The LEA must review the amount uploaded from the CAR in the "Use of Section 611 Part B Funds for Current Year" table to ensure its correctness. If a mistake is identified, the district will need to make the correction on their books and reupload the CAR.

A.USE OF SECTION 611 PART B FUNDS FOR THE CURRENT YEAR	
Section 611 Allocation for current year	$0.00

CAR UPLOAD DATA

Account ID=8, fund=10, source between 4720 and 4729, project=4521

Step 2: The LEA must review the amount calculated in the "Total IDEA Part B ARRA Funds Received to Date" table to ensure it equals the total amount of Part B received. If the amount is not correct, the district will need to make the correction to the accounting records and reupload the CAR.

Step 3: The LEA must review the amounts uploaded from the CAR in the "Report How Section 611 Part B Funds Were Expended for Current Year" table to ensure their correctness. If a mistake is identified, the district will need to make the correction in the accounting records and reupload the CAR.

B.REPORT HOW SECTION 611 PART B FUNDS WERE EXPENDED IN CURRENT YEAR			
Description	Weight 1.72	Weight 2.21	Weight 3.74
Salaries (Instructional Only)	$23,414.52	$0.00	$0.00
Employee Benefits (Instructional Only)	$12,984.48	$0.00	$0.00
Employee Travel (Instructional Only)	$0.00	$0.00	$0.00
Supplies & Materials (Consumables)	$0.00	$0.00	$0.00
Contracts (Non-Tuition)	$0.00	$0.00	$0.00
Pupil Transportation	$0.00	$0.00	$0.00
Equipment	$0.00	$0.00	$0.00
Total	$36,399.00	$0.00	$0.00

CAR UPLOAD DATA

Salaries 1.72

Account ID=9, fund=10, function between 1000 and 2299, program in (211, 231, 241), project=4521, object between 100 and 109 or object between 120 and 149

Salaries 2.21

Account ID=9, fund=10, function between 1000 and 2299, program in (214, 234, 244), project=4521, object between 100 and 109 or object between 120 and 149

Salaries 3.74

Account ID=9, fund=10, function between 1000 and 2299, program in (217, 237, 247), project=4521, object between 100 and 109 or object between 120 and 149

Employee Benefits 1.72

Account ID=9, fund=10, function between 1000 and 2299, program in (211, 231, 241), project=4521, object between 200 and 279 or object=294

Employee Benefits 2.21

Account ID=9, fund=10, function between 1000 and 2299, program in (214, 234, 244), project=4521, object between 200 and 279 or object=294

Employee Benefits 3.74

Account ID=9, fund=10, function between 1000 and 2299, program in (217, 237, 247), project=4521, object between 200 and 279 or object=294

Employee Travel 1.72

Account ID=9, fund=10, function between 1000 and 2299, program in (211, 231, 241), project=4521, object between 580 and 589

Employee Travel 2.21

Account ID=9, fund=10, function between 1000 and 2299, program in (214, 234, 244), project=4521, object between 580 and 589

Employee Travel 3.74

Account ID=9, fund=10, function between 1000 and 2299, program in (217, 237, 247), project=4521, object between 580 and 589

Supplies & Materials 1.72

Account ID=9, fund=10, function between 1000 and 2299, program in (211, 231, 241), project=4521, object between 640 and 669 or object in (610, 612, 613)

Supplies & Materials 2.21

Account ID=9, fund=10, function between 1000 and 2299, program in (214, 234, 244), project=4521, object between 640 and 669 or object in (610, 612, 613)

Supplies & Materials 3.74

Account ID=9, fund=10, function between 1000 and 2299, program in (217, 237, 247), project=4521, object between 640 and 669 or object in (610, 612, 613)

Contract Services (Non-Tuition) 1.72

Account ID=9, fund=10, function between 1000 and 2299, program in (211, 231, 241), project=4521, object between 320 and 339 or object in (430, 431, 433, 347) or object between 590 and 599 or object between 810 and 819

Contract Services (Non-Tuition) 2.21

Account ID=9, fund=10, function between 1000 and 2299, program in (214, 234, 244), project=4521, object between 320 and 339 or object in (430, 431, 433, 347) or object between 590 and 599 or object between 810 and 819

Contract Services (Non-Tuition) 3.74

Account ID=9, fund=10, function between 1000 and 2299, program in (217, 237, 247), project=4521, object between 320 and 339 or object in (430, 431, 433, 347) or object between 590 and 599 or object between 810 and 819

Tuition 1.72

Account ID=9, fund=10, function between 1000 and 1999, program in (211, 231, 241), project=4521, object between 560 and 569

Tuition 2.21

Account ID=9, fund=10, function between 1000 and 1999, program in (214, 234, 244), project=4521, object between 560 and 569

Tuition 3.74

Account ID=9, fund=10, function between 1000 and 1999, program in (217, 237, 247), project=4521, object between 560 and 569

Pupil Transportation 1.72

Account ID=9, fund=10, function between 2700 and 2799, program in (211, 231, 241), project=4521, and (object between 170 and 179 or object between 190 and 199 or object between 200 and 279 or object=294 or object between 510 and 519 or object=954)

Pupil Transportation 2.21

Account ID=9, fund=10, function between 2700 and 2799, program in (214, 234, 244), project=4521, and (object between 170 and 179 or object between 190 and 199 or object between 200 and 279 or object=294 or object between 510 and 519 or object=954)

Pupil Transportation 3.74

Account ID=9, fund=10, function between 2700 and 2799, program in (217, 237, 247), project=4521, and (object between 170 and 179 or object between 190 and 199 or object between 200 and 279 or object=294 or object between 510 and 519 or object=954)

Equipment 1.72

Account ID=9, fund=10, function between 1000 and 2299, program in (211, 231, 241), project=4521, object in (734, 739)

Equipment 2.21

Account ID=9, fund=10, function between 1000 and 2299, program in (214, 234, 244), project=4521, object in (734, 739)

Equipment 3.74

Account ID=9, fund=10, function between 1000 and 2299, program in (217, 237, 247), project=4521, object in (734, 739)

Step 4: The LEA must review the amount uploaded from the CAR for "Freed Up State/Local Funds From MOE Reduction Process" to ensure its correctness. If a mistake is identified, the district will need to make the correction in the accounting records and reupload the CAR. Unless there is a drastic increase in IDEA Part B from one year to the next, this amount should be listed at zero.

Freed Up State/Local Funds From MOE Reduction Process	$0.00

CAR UPLOAD DATA

Account ID=9, fund=10, program not between 200 and 259, project=3308

Step 5: The LEA must review the amount uploaded from the CAR for "Amount Expended" to ensure its correctness. If a mistake is identified, the district will need to make the correction in the accounting records and reupload the CAR. In addition, the "Amount Expended" cannot exceed the amount listed for "Early Intervening Services" cell. **CEIS expenditures are costs to provide general education interventions to general education students.**

Early Intervening Services	$22.00	Amount Expensed	$0.00

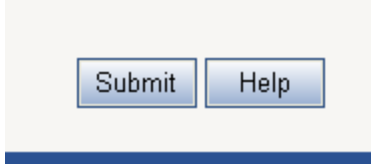
CAR UPLOAD DATA

Account ID=9, fund=10, function between 1000 and 2299 or function between 2700 and 2799, program =100, project=4521

Step 6: The LEA must review the amount calculated in the "Unaccounted for Section 611 Part B Funds" table to ensure it equals zero. If the amount is not equal to zero, the district will need to make the correction in the accounting records and reupload the CAR.

C. UNACCOUNTED FOR SECTION 611 PART B FUNDS	
Total Section 611 Part B Unaccounted in current year	($72,798.00)

Step 7: After the LEA has verified and corrected all information on this screen, the LEA must select the "submit" button at the top of the screen to save the data.



Step 8: After the LEA has completed this screen, go to the dropdown menu at the top of the screen and select "Screen 6 Medicaid Reimbursement".

Screen 6 Medicaid Reimbursement:

Step 1: The LEA must review the amount uploaded from the CAR in the "Medicaid Reimbursement in Current Year" table to ensure its correctness. This amount should equal the net amount of Medicaid received/receivable (total amount received/receivable by IME minus amount paid back to DHS) for services provided in the current school year plus those amounts paid in the current school year and not previously claimed on the SES. If a mistake is identified, the district will need to make the correction in the accounting records and reupload the CAR.

A. MEDICAID REIMBURSEMENT IN CURRENT YEAR		
Total Reimbursement	$28,496.63	!

CAR UPLOAD DATA

Account ID=8, fund=10, source 4634, project=4634

Step 2: The LEA must review the amounts uploaded from the CAR in the "Report How Medicaid Was Reimbursed" table to ensure their correctness. If a mistake is identified, the district will need to make the correction in the accounting records and reupload the CAR.

B. REPORT HOW MEDICAID WAS REIMBURSED				
Description	Weight 1.72	Weight 2.21	Weight 3.74	Total
Salaries (Instructional Only)	$58,708.53	$22,933.02	$10,090.52	$91,732.07
Employee Benefits	$10,490.50	$4,100.44	$1,810.73	$16,401.67

(Instructional Only)				
Employee Travel (Instructional Only)	$0.00	$0.00	$0.00	$0.00
Supplies & Materials (Consumables)	$0.00	$0.00	$0.00	$0.00
Contracted Services (Non-Tuition)	$0.00	$0.00	$0.00	$0.00
Pupil Transportation	$0.00	$0.00	$0.00	$0.00
Equipment	$0.00	$0.00	$0.00	$0.00
Total	$69,199.03	$27,033.46	$11,901.25	$108,133.74 !

CAR UPLOAD DATA

Salaries 1.72

Account ID=9, fund=10, function between 1000 and 2299, program in (211, 221, 231, 241), project=4634, object between 100 and 109 or object between 120 and 149

Salaries 2.21

Account ID=9, fund=10, function between 1000 and 2299, program in (214, 224, 234, 244), project=4634, object between 100 and 109 or object between 120 and 149

Salaries 3.74

Account ID=9, fund=10, function between 1000 and 2299, program in (217, 227, 237, 247), project=4634, object between 100 and 109 or object between 120 and 149

Employee Benefits 1.72

Account ID=9, fund=10, function between 1000 and 2299, program in (211, 221, 231, 241), project=4634, object between 200 and 279 or object=294

Employee Benefits 2.21

Account ID=9, fund=10, function between 1000 and 2299, program in (214, 224, 234, 244), project=4634, object between 200 and 279 or object=294

Employee Benefits 3.74

Account ID=9, fund=10, function between 1000 and 2299, program in (217, 227, 237, 247), project=4634, object between 200 and 279 or object=294

Employee Travel 1.72

Account ID=9, fund=10, function between 1000 and 2299, program in (211, 221, 231, 241), project=4634, object between 580 and 589

Employee Travel 2.21

Account ID=9, fund=10, function between 1000 and 2299, program in (214, 224, 234, 244), project=4634, object between 580 and 589

Employee Travel 3.74

Account ID=9, fund=10, function between 1000 and 2299, program in (217, 227, 237, 247), project=4634, object between 580 and 589

Supplies & Materials 1.72

Account ID=9, fund=10, function between 1000 and 2299, program in (211, 221, 231, 241), project=4634, object between 640 and 669 or object in (610, 612, 613, 618)

Supplies & Materials 2.21

Account ID=9, fund=10, function between 1000 and 2299, program in (214, 224, 234, 244), project=4634, object between 640 and 669 or object in (610, 612, 613, 618)

Supplies & Materials 3.74

Account ID=9, fund=10, function between 1000 and 2299, program in (217, 227, 237, 247), project=4634, object between 640 and 669 or object in (610, 612, 613, 618)

Contracts (Non-Tuition) 1.72

Account ID=9, fund=10, function between 1000 and 2299, program in (211, 221, 231, 241), project=4634, object between 320 and 339 or object in (430, 431, 433, 347) or object between 560 and 569 or object between 590 and 599 or object between 810 and 819

Contracts (Non-Tuition) 2.21

Account ID=9, fund=10, function between 1000 and 2299, program in (214, 224, 234, 244), project=4634, object between 320 and 339 or object in (430, 431, 433, 347) or object between 560 and 569 or object between 590 and 599 or object between 810 and 819

Contracts (Non-Tuition) 3.74

Account ID=9, fund=10, function between 1000 and 2299, program in (217, 227, 237, 247), project=4634, object between 320 and 339 or object in (430, 431, 433, 347) or object between 560 and 569 or object between 590 and 599 or object between 810 and 819

Pupil Transportation 1.72

Account ID=9, fund=10, function between 2700 and 2799, program in (211, 221, 231, 241), project=4634, and object between 100 and 279 or object=294 or object between 510 and 519 or object=955

Pupil Transportation 2.21

Account ID=9, fund=10, function between 2700 and 2799, program in (214, 224, 234, 244), project=4634, and object between 100 and 279 or object=294 or object between 510 and 519 or object=955

Pupil Transportation 3.74

Account ID=9, fund=10, function between 2700 and 2799, program in (217, 227, 237, 247), project=4634, and object between 100 and 279 or object=294 or object between 510 and 519 or object=955

Equipment 1.72

Account ID=9, fund=10, function between 1000 and 2299, program in (211, 221, 231, 241), project=4634, object in (734, 739)

Equipment 2.21

Account ID=9, fund=10, function between 1000 and 2299, program in (214, 224, 234, 244), project=4634, object in (734, 739)

Equipment 3.74

Account ID=9, fund=10, function between 1000 and 2299, program in (217, 227, 237, 247), project=4634, object in (734, 739)

Step 3: The LEA must review the amount calculated in the "Unaccounted for Medicaid Reimbursement" table. Generally, this amount will be zero. If the amount is not equal to zero, and the services claimed and the reimbursement occurred in the same fiscal year or during the

accrual period, the district will need to make the correction in the accounting records and reupload the CAR. Journal entries for Medicaid are available on the web at http://www.educateiowa.gov/index.php?option=com_content&view=article&id=280&Itemid=2973 in the file called UFA Journal Entries. Scroll to the right until you see the Medicaid sheet.

C. UNACCOUNTED FOR SECTION 611 PART B FUNDS	
Total Section 611 Part B Unaccounted in current year	($72,798.00)

Step 4: The LEA must enter "Contracted Hours," "Total Salaries," and "Total Benefits" for each staffing category listed on the table below. The amounts entered in the "Contracted Hours" cell include the sum of all contracted hours of ***employees of the LEA*** meeting the staffing description category. The amounts entered in the "Total Salaries" cell include the sum of all salaries of ***employees of the LEA*** meeting the staffing description category. The amounts entered in the "Total Benefits" cell include the sum of all benefits of ***employees of the LEA*** meeting the staffing description category.

For example: An LEA with 5 psychologists that are employees and each has 1,000 contracted hours, a salary of $50,000, and benefits of $5,000. The amount the AEA would enter in the following cells for psychologists would be: Contracted Hours = 5,000, Total Salaries = $250,000 and Total Benefits = $25,000.

D. COST INFORMATION				
Staff Description	**Contracted Hours**	**Total Salaries**	**Total Benefits**	**Cost/Contract Hour**
Psychologist	0.00	$0.00	$0.00	$0.00
Social Worker	0.00	$0.00	$0.00	$0.00
Physical Therapist	0.00	$0.00	$0.00	$0.00
P.T. Assistant	0.00	$0.00	$0.00	$0.00
Occupational Therapist	0.00	$0.00	$0.00	$0.00
COTA	0.00	$0.00	$0.00	$0.00
Speech Language Pathologist	0.00	$0.00	$0.00	$0.00
Vision Orientation Mobility Specialist	0.00	$0.00	$0.00	$0.00

Teacher Visual Impairment	0.00	$0.00	$0.00	$0.00
Audiologist	0.00	$0.00	$0.00	$0.00
Early Childhood Educator	0.00	$0.00	$0.00	$0.00
Special Education Teachers	1.00	$123.00	$322.00	$445.00
Counselor	0.00	$0.00	$0.00	$0.00
Nurse -RN	0.00	$0.00	$0.00	$0.00
Nurse- LPN	0.00	$0.00	$0.00	$0.00
Dietician	0.00	$0.00	$0.00	$0.00
Special Education Paraprofessional	22.00	$222.00	$111.00	$15.14

Psychologist: All psychologists that are employees of the LEA.

Social Worker: All social workers that are employees of the LEA.

Physical Therapist: All physical therapists that are employees of the LEA.

P.T. Assistant: All P.T. assistants that are employees of the LEA.

Occupational Therapist: All occupational therapists that are employees of the LEA.

COTA: All Certified Occupational Therapy Assistants that are employees of the LEA.

Speech Language Pathologist: All speech language pathologists that are employees of the LEA.

Vision Orientation Mobility Specialist: All Vision Orientation Mobility Specialists that are employees of the LEA.

Teacher Visual Impairment: All certified teachers for visual impairment that are employees of the LEA.

Audiologist: All audiologists that are employees of the LEA.

Early Childhood Educator: All early childhood educators that are employees of the LEA.

Special Education Teachers: All special education teachers that are employees of the LEA.

Counselor: All guidance counselors that are employees of the LEA.

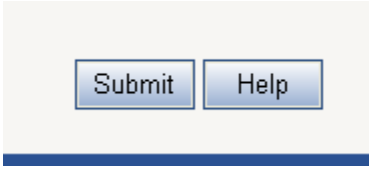
Nurse – RN: All registered nurses that are employees of the LEA.

Nurse – LPN: All licensed practical nurses that are employees of the LEA.

Dietician: All certified dieticians that are employees of the LEA.

Special Education Paraprofessional: All special education paraprofessionals that are employees of the LEA.

Step 4: After the LEA has input, verified, and corrected all information on this screen, the LEA must select the "submit" button at the top of the screen to save the data.



Step 5: After the LEA has completed this screen, go to the dropdown menu at the top of the screen and select "Screen 7 Transportation Costs".

Screen 7 Transportation Costs:

Step 1: The LEA must verify the information from the "Transportation Annual Report" submitted to the Department of Education in the "Mileage Expenditures" table. If the amounts are incorrect, the district will need to make the corrections on the Transportation Annual Report.

Mileage Expenses			
Description	Mileage	Cost/Mile	Total Mileage Expense
Yellow Bus	0	$0.00	$0.00
Van & Car	500	$.555	$277.50

Step 2: The LEA must review the amounts uploaded from the CAR in the "Driver Expenditures" table to ensure its correctness. If a mistake is identified, the LEA will need to make the correction in the accounting records and reupload the CAR. The amounts listed in the LEA's accounting records, for purposes of special education, should only include the van, car, or suburban driver's salary and benefits. Drivers of yellow buses should not be recorded in the

accounting records as a special education expenditure. In addition, the headings "Driver's Salary" and "Driver's Benefits" for "Non-Yellow Bus" include any paraprofessional functioning as a transportation aid (objects 190-199).

Additional Transportation Expenses			
Description	**Weight 1.72**	**Weight 2.21**	**Weight 3.74**
Driver's and Aide's Salaries (Non-Yellow Bus Only)	$29,582.35	$8,562.20	$3,767.37
Driver's and Aide's Benefits (Non-Yellow Bus Only)	$4,212.54	$1,215.54	$534.83
Contracted Services Transportation	$0.00	$848.65	$0.00
Total Transportation Expenses	$33,794.89	$10,626.39	$4,302.20

CAR UPLOAD DATA

Driver's Salary 1.72

Account ID=9, fund=10, func between 2700 and 2799, program in (211, 231, 241), project in (3301, 4634), object between 170 and 179 or object between 190-199

Account ID=9, fund=10, func between 2700 and 2799, program in (211, 231, 241), project in (4521), object between 170 and 179 or object between 190-199

Driver's Salary 2.21

Account ID=9, fund=10, func between 2700 and 2799, program in (214, 224, 234, 244), project in (3302, 4634), object between 170 and 179 or object between 190-199

Account ID=9, fund=10, func between 2700 and 2799, program in (214, 234, 244), project in (4521), object between 170 and 179 or object between 190-199

Driver's Salary 3.74

Account ID=9, fund=10, func between 2700 and 2799, program in (217, 234, 237, 247), project in (3303, 4634), object between 170 and 179 or object between 190-199

Account ID=9, fund=10, func between 2700 and 2799, program in (217, 237, 247), project in (4521), object between 170 and 179 or object between 190-199

Driver's Benefits 1.72

Account ID=9, fund=10, func between 2700 and 2799, program in (211, 221, 231, 241), project in (3301, 4634), object between 200 and 279 or object=294

Account ID=9, fund=10, func between 2700 and 2799, program in (211, 231, 241), project in (4521, 4031), object between 200 and 279 or object=294

Driver's Benefits 2.21

Account ID=9, fund=10, func between 2700 and 2799, program in (214, 224, 234, 244), project in (3302, 4634), object between 200 and 279 or object=294

Account ID=9, fund=10, func between 2700 and 2799, program in (214, 234, 244), project in (4521, 4031), object between 200 and 279 or object=294

Driver's Benefits 3.74

Account ID=9, fund=10, func between 2700 and 2799, program in (217, 234, 237, 247), project in (3303, 4634), object between 200 and 279 or object=294

Account ID=9, fund=10, func between 2700 and 2799, program in (217, 237, 247), project in (4521, 4031), object between 200 and 279 or object=294

Contracted Services (Non-Tuition) 1.72

Account ID=9, fund=10, func between 2700 and 2799, program in (211, 231, 241), project in (3301, 4634), object between 510 and 519

Account ID=9, fund=10, func between 2700 and 2799, program in (211, 231, 241), project in (4521), object between 510 and 519

Contracted Services (Non-Tuition) 2.21

Account ID=9, fund=10, func between 2700 and 2799, program in (214, 224, 234, 244), project in (3302, 4634), object between 510 and 519

Account ID=9, fund=10, func between 2700 and 2799, program in (214, 234, 244), project in (4521), object between 510 and 519

Contracted Services (Non-Tuition) 3.74

Account ID=9, fund=10, func between 2700 and 2799, program in (217, 234, 237, 247), project in (3303, 4634), object between 510 and 519

Account ID=9, fund=10, func between 2700 and 2799, program in (217, 237, 247), project in (4521), object between 510 and 519

Step 3: If the LEA purchased a vehicle in the current year with special education funds that is specialized and used exclusively for special education, the LEA will enter the vehicle into the "Vehicles Reported" table by selecting the "Add Vehicle" button. **Vehicles purchased with special education funds can only be used to transport special education students with specialized transportation listed on their IEP. These vehicles cannot be used for any other purpose. It is recommended LEAs avoid completely using special education funds to purchase vehicles.**

Vehicles Reported

	Make	Model	Vehicle Year	Purchase Price	Date Of Purchase	Students Served	Vehicle Type	Date Of Sale	Amount of Sale	
Edit	Suburban	Chevy	2008	$45,000	12/12/2008	1	2	07/01/2009	$35,000	Delete
Edit	test	test	2009	$5,000	12/01/2008	4	2	12/01/2009	$1,000	Delete

Step 4: After the LEA has selected the "Add Vehicle" button, the LEA needs to enter information in the "Add/Edit Vehicle" table.

Any (*) Astrick Fields are Mandatory,The page will not submit until these are entered.

Add/Edit Vehicle

Make:	*
Model:	*
Year:	*
Purchase Price:	*
Date Of Purchase:	*
Students Served:	*
Vehicle Type:	Select *
Date Of Sale:	
Amount Of Sale:	

Make: Enter the make (Toyota, Nissan, International, etc.) of the vehicle purchased with special education funds.

Model: Enter the model (Camry, Pathfinder, T1234, etc.) of the vehicle purchased with special education funds.

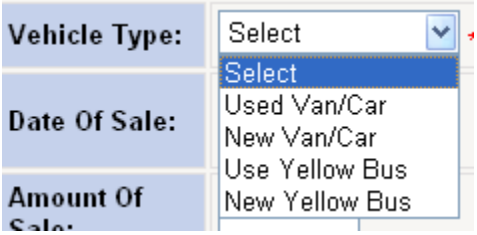
Year: Enter the year of the vehicle purchased with special education funds.

Purchase Price: Enter the purchase price of the vehicle purchased with special education funds.

Date of Purchase: Enter the date the vehicle was delivered to the LEA for use.

Students Served: Enter the number of students with specialized transportation on their IEP that were transported by the vehicle during the year.

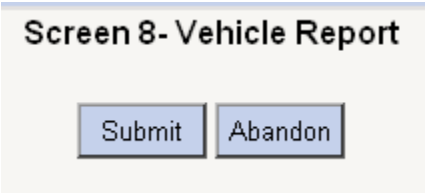
Vehicle Type: Select from the dropdown menu the vehicle type that was purchased. A vehicle is considered new, if the LEA is the first to have title to the vehicle no matter the year.



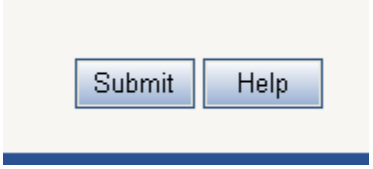
Date of Sale: Enter the exact date the vehicle, purchased with special education funds, was transferred out of special education. The transfer can result from a sale, the use for non-special education purposes, or the destruction of the vehicle.

Amount of Sale: Enter the fair market value of the vehicle on the date of transfer out of special education. The fair market value should be supported by an independent source such as Kelly Blue Book, Edmund's, etc.

Step 5: After the LEA finishes entering the information, it should select the "submit" button at the top of the "Add/Edit Vehicle" screen.



Step 6: After the LEA has verified and corrected all information on the "Transportation Costs" screen, the LEA must select the "submit" button at the top of the screen to save the data.



Step 7: After the LEA has completed this screen, go to the dropdown menu at the top of the screen and select "Screen 8 Special Education Balance".

Screen 8 Special Education Balance:

Step 1: The LEA must review the amounts uploaded from the CAR in the dark gray cells of the "Special Education Expenditures and Revenues" table to ensure its correctness. If a mistake is identified, the district will need to make the correction in the accounting records and reupload the CAR.

Special Education Expenditures and Revenues				
Expense/Revenues	Weight 1.72	Weight 2.21	Weight 3.74	Total
Special Education Receipts	$649,401.00	$331,113.00	$246,552.00	$1,227,066.00
IDEA Part B ARRA	$0.00	$0.00	$0.00	$0.00
Tuition In Receipts	$4,000.00	$13,417.85	$0.00	$17,417.85
Medicaid Reimbursement for Instructional Program	$0.00	$0.00	$0.00	$0.00
Part B Receipts for Instructional Program	$0.00	$0.00	$0.00	$0.00
Teacher Quality	$0.00	$0.00	$0.00	$0.00
Foster Care Claims	$0.00	$0.00	$0.00	$0.00
Termination of Rights Claims	$0.00	$0.00	$0.00	$0.00
High Cost Fund Claims	$0.00	$0.00	$0.00	$0.00
Non-Public Claim	$0.00	$0.00	$0.00	$0.00
Vehicle Sales	$0.00	$0.00	$0.00	$0.00
Other Revenue	$0.00	$0.00	$0.00	$0.00
Total Special Education Revenue	$653,401.00	$344,530.85	$246,552.00	$1,244,483.85
Total Salaries (Instructional Only)	$0.00	$0.00	$0.00	$0.00
Total Employee Benefits (Instructional Only)	$0.00	$0.00	$0.00	$0.00

Employee Travel (Instructional Only)	$0.00	$0.00	$0.00	$0.00
Total Supplies & Materials (Consumables)	$0.00	$0.00	$0.00	$0.00
Total Contact Services (Non-Tuition)	$0.00	$0.00	$0.00	$0.00
Total Pupil Transportation	$0.00	$0.00	$277.50	$277.50
Total Equipment	$0.00	$0.00	$0.00	$0.00
Total	$0.00	$0.00	$277.50	$277.50
SBRC Approval for Administrative Costs	$0.00	$0.00	$0.00	$0.00
SBRC Receipts for Administrative Costs	$0.00	$0.00	$0.00	$0.00
State/Local SBRC Approved Administrative Costs	$0.00	$0.00	$0.00	$0.00
Subtotal Special Education	$0.00	$0.00	$277.50	$277.50
General Program Expenditures	$0.00	$0.00	$0.00	$0.00
Contracted Services (Tuition)	$0.00	$4,752.09	$0.00	$4,752.09
Maintenance of Effort Reduction Amount	$0.00	$0.00	$0.00	$0.00
DE Adjustments	$0.00	$0.00	$0.00	$0.00
Total Special Education Expenditures	$0.00	$4,752.09	$277.50	$5,029.59
Total State/Local Special Education Balance	$653,401.00	$339,778.76	$246,274.50	$1,239,454.26

CAR UPLOAD DATA

In Teacher Quality:

Phase 1.72

Account ID=9, fund=10, function between 1000 and 2299, program in (211, 221, 231, 241), project between 3211 and 3213, object between 100 and 109 or object between 120 and 149 or object between 200 and 279 or object=294

Phase 2.21

Account ID=9, fund=10, function between 1000 and 2299, program in (214, 224, 234, 244), project between 3211 and 3213, object between 100 and 109 or object between 120 and 149 or object between 200 and 279 or object=294

Phase 3.74

Account ID=9, fund=10, function between 1000 and 2299, program in (217, 227, 237, 247), project between 3211 and 3213, object between 100 and 109 or object between 120 and 149 or object between 200 and 279 or object=294

Teacher Compensation 1.72

Account ID=9, fund=10, function between 1000 and 2299, program in (211, 221, 231, 241), project between 3200 and 3208 or project in (3376, 3378), object between 100 and 109 or object between 120 and 149 or object between 200 and 279 or object=294

Teacher Compensation 2.21

Account ID=9, fund=10, function between 1000 and 2299, program in (214, 224, 234, 244), project between 3200 and 3208 or project in (3376, 3378), object between 100 and 109 or object between 120 and 149 or object between 200 and 279 or object=294

Teacher Compensation 3.74

Account ID=9, fund=10, function between 1000 and 2299, program in (217, 227, 237, 247), project between 3200 and 3208 or project in (3376, 3378), object between 100 and 109 or object between 120 and 149 or object between 200 and 279 or object=294**Salaries 1.72**

Account ID=9, fund=10, function between 1000 and 2299, program in (211, 221, 231, 241), project between 3200 and 3208 or project in (3301, 3376, 3378, 4634) or project between 3211 and 3213, object between 100 and 109 or object between 120 and 149

Account ID=9, fund=10, function between 1000 and 2299, program in (211, 231, 241), project in (4521), object between 100 and 109 or object between 120 and 149

Salaries 2.21

Account ID=9, fund=10, function between 1000 and 2299, program in (214, 224, 234, 244), project between 3200 and 3208 or project in (3302, 3376, 3378, 4634) or project between 3211 and 3213, object between 100 and 109 or object between 120 and 149

Account ID=9, fund=10, function between 1000 and 2299, program in (214, 234, 244), project in (4521), object between 100 and 109 or object between 120 and 149

Salaries 3.74

Account ID=9, fund=10, function between 1000 and 2299, program in (217, 227, 237, 247), project between 3200 and 3208 or project in (3303, 3376, 3378, 4634) or project between 3211 and 3213, object between 100 and 109 or object between 120 and 149

Account ID=9, fund=10, function between 1000 and 2299, program in (217, 237, 247), project in (4521), object between 100 and 109 or object between 120 and 149

Employee Benefits 1.72

Account ID=9, fund=10, function between 1000 and 2299, program in (211, 221, 231, 241), project between 3200 and 3208 or project in (3301, 3376, 3378, 4634) or project between 3211 and 3213, object between 200 and 279 or object=294

Account ID=9, fund=10, function between 1000 and 2299, program in (211, 231, 241), project in (4521), object between 200 and 279 or object=294

Employee Benefits 2.21

Account ID=9, fund=10, function between 1000 and 2299, program in (214, 224, 234, 244), project between 3200 and 3208 or project in (3302, 3376, 3378, 4634) or project between 3211 and 3213, object between 200 and 279 or object=294

Account ID=9, fund=10, function between 1000 and 2299, program in (214, 234, 244), project in (4521), object between 200 and 279 or object=294

Employee Benefits 3.74

Account ID=9, fund=10, function between 1000 and 2299, program in (217, 227, 237, 247), project between 3200 and 3208 or project in (3303, 3376, 3378, 4634) or project between 3211 and 3213, object between 200 and 279 or object=294

Account ID=9, fund=10, function between 1000 and 2299, program in (217, 237, 247), project in (4521), object between 200 and 279 or object=294

Employee Travel 1.72

Account ID=9, fund=10, function between 1000 and 2299, program in (211, 221, 231, 241), project in (3301, 4634), object between 580 and 589

Account ID=9, fund=10, function between 1000 and 2299, program in (211, 231, 241), project in (4521), object between 580 and 589

Employee Travel 2.21

Account ID=9, fund=10, function between 1000 and 2299, program in (214, 224, 234, 244), project in (3302, 4634), object between 580 and 589

Account ID=9, fund=10, function between 1000 and 2299, program in (214, 234, 244), project in (4521), object between 580 and 589

Employee Travel 3.74

Account ID=9, fund=10, function between 1000 and 2299, program in (217, 227, 237, 247), project in (3303, 4634), object between 580 and 589

Account ID=9, fund=10, function between 1000 and 2299, program in (217, 237, 247), project in (4521), object between 580 and 589

Supplies & Materials 1.72

Account ID=9, fund=10, function between 1000 and 2299, program in (211, 231, 241), project in (4521), object between 640 and 669 or object in (610, 612, 613)

Account ID=9, fund=10, function between 1000 and 2299, program in (211, 221, 231, 241), project in (3301, 4634), object between 640 and 669 or object in (610, 612, 613)

Supplies & Materials 2.21

Account ID=9, fund=10, function between 1000 and 2299, program in (214, 234, 244), project in (4521), object between 640 and 669 or object in (610, 612, 613)

Account ID=9, fund=10, function between 1000 and 2299, program in (214, 224, 234, 244), project in (3302, 4634), object between 640 and 669 or object in (610, 612, 613)

Supplies & Materials 3.74

Account ID=9, fund=10, function between 1000 and 2299, program in (217, 237, 247), project in (4521), object between 640 and 669 or object in (610, 612, 613)

Account ID=9, fund=10, function between 1000 and 2299, program in (217, 227, 237, 247), project in (3303, 4634), object between 640 and 669 or object in (610, 612, 613)

Contracts (Non-Tuition) 1.72

Account ID=9, fund=10, function between 1000 and 2299, program in (211, 221, 231, 241), project in (3301, 4634), object between 320 and 339 or object in (430, 431, 433, 347) or object between 590 and 599 or object between 810 and 819

Account ID=9, fund=10, function between 1000 and 2299, program in (211, 231, 241), project in (4521), object between 320 and 339 or object in (430, 431, 433, 347) or object between 590 and 599 or object between 810 and 819

Contracts (Non-Tuition) 2.21

Account ID=9, fund=10, function between 1000 and 2299, program in (214, 224, 234, 244), project in (3302, 4634), object between 320 and 339 or object in (430, 431, 433, 347) or object between 590 and 599 or object between 810 and 819

Account ID=9, fund=10, function between 1000 and 2299, program in (214, 234, 244), project in (4521), object between 320 and 339 or object in (430, 431, 433, 347) or object between 590 and 599 or object between 810 and 819

Contracts (Non-Tuition) 3.74

Account ID=9, fund=10, function between 1000 and 2299, program in (217, 227, 237, 247), project in (3303, 4634), object between 320 and 339 or object in (430, 431, 433, 347) or object between 590 and 599 or object between 810 and 819

Account ID=9, fund=10, function between 1000 and 2299, program in (217, 237, 247), project in (4521), object between 320 and 339 or object in (430, 431, 433, 347) or object between 590 and 599 or object between 810 and 819

Equipment 1.72

Account ID=9, fund=10, function between 1000 and 2299, program in (211, 231, 241), project in (4521), object in (734, 739)

Account ID=9, fund=10, function between 1000 and 2299, program in (211, 221, 231, 241), project in (3301, 4634), object in (734, 739)

Equipment 2.21

Account ID=9, fund=10, function between 1000 and 2299, program in (214, 234, 244), project in (4521), object in (734, 739)

Account ID=9, fund=10, function between 1000 and 2299, program in (214, 224, 234, 244), project in (3302, 4634), object in (734, 739)

Equipment 3.74

Account ID=9, fund=10, function between 1000 and 2299, program in (217, 237, 247), project in (4521), object in (734, 739)

Account ID=9, fund=10, function between 1000 and 2299, program in (217, 227, 237, 247), project in (3303, 4634), object in (734, 739)

Step 2: Next, the LEA must verify the light blue cells are coming forward from other screens on the SES.

Total Pupil Transportation:

Screen 8

Total Pupil Transportation	$1,400.24	$9,077.28	$28,849.44

Should equal Screen 7

Total Transportation Expenses	$1,400.24	$9,077.28	$28,849.44

Plus Total Mileage Expenditures, plus Annual Allowed Expenditures total for the year.

SBRC Receipts for Administrative Costs: **Screen 8**

SBRC Receipts for Administrative Costs	$0.00	$0.00	$0.00

Should equal Screen 3

TUITION IN BILLING RECORDS	TUITION IN TOTALS

SBRC Admin	SBRC Admin
$0.00	$0.00
$0.00	$0.00
$0.00	$0.00
$0.00	**$0.00**

Contracted Services (Tuition):

Screen 8

Contracted Services (Tuition)	$92,587.98	$19,234.80	$31,842.00

Should equal Screen 1

Total
$92,587.98
$19,234.80
$31,842.00
$143,664.78

Tuition In Receipts:

Screen 8

Tuition In Receipts	$2,193.16	$34,357.08	$0.00	$36,550.24

Should equal Screen 3

TUITION IN BILLING RECORDS	TUITION IN TOTALS

SPED Costs
$2,193.16
$34,357.08
$0.00
$36,550.24

SPED Costs
$0.00
$0.00
$0.00
$0.00

Medicaid Reimbursement for Instructional Program:

Screen 8

Medicaid Reimbursement for Instructional Program	$0.00	$0.00	$25,499.77	$25,499.77

Should equal Screen 6, Section B

Total	$0.00	$0.00	$25,499.77	$25,499.77

Part B Receipts for Instructional Program:

Screen 8

Part B Receipts for Instructional Program	$35,770.00	$0.00	$0.00	$35,770.00

Should equal Screen 5, Section B

Total	$35,770.00	$0.00	$0.00	$35,770.00

Vehicle Sales:

Screen 8

Vehicle Sales	$0.00	$0.00	$0.00	$0.00

Should equal Screen 7

Date Of Sale	Amount of Sale	
	$0	Delete
	$0	Delete
	$0	Delete
	$0	Delete

Step 3: The LEA must enter by weighting category the amount of SBRC approved administrative costs for which it has authority to charge. If the LEA has been given authority to charge additional administrative costs under criteria B, the amount listed cannot exceed the smaller of the authorized amount approved or the receipts from charging other educational institutions.

Step 4: The LEA must enter the amount of additional revenues received to assist in operating the special education instructional program. If no additional revenues were used to operate the LEA's instructional program, these cells should be zero. Other revenues should include:

Contributions and donations
Refunds of prior year expenditures that were charged to special education
Medicaid administration fees
Revenues from shared staff
Tuition from entities that are not Iowa LEAs/AEAs

Step 5: After the LEA has entered information in all the white input fields on this section of the screen, the LEA must select the "submit" button at the top of the screen to save the data.

Step 6: After the LEA has entered all information on this screen, go to the dropdown menu at the top of the screen and select "Screen 9 Maintenance of Effort".

Screen 9: Maintenance of Effort

In some specific circumstances the federal government will allow the level of state and/or local support for special education to be reduced. Entering the maximum allowable reduction amounts in each of the steps below will reduce a district's obligation to expend state and local funds to support their special education program.

Step 1: The maximum allowable reduction for Step 1 is listed in the cell titled "Maximum Maintenance of Effort Reduction," left side, fourth section. This amount equals 50% of the difference of any increase in the Part B Allocations of the two years shown. LEAs have the option of either accepting this amount or changing this number to any lower amount, including zero. Specific guidelines exist as to how this maintenance of effort exception must be coded in the accounting records. If assistance is needed with this, email SES@iowa.gov.

Maintenance Of Effort Reductions	Cost Reductions
Part B Allocation Previous Year	$36,399.00
Part B Allocation Current Year	$35,770.00
Maximum Maintenance of Effort Reduction	$314.50
Funds Expended for Early Intervening Services in Current Year	$0.00
Allowable Maintenance of Effort Reduction	$0.00

Step 2: The amount to be entered into the "Special Education Personnel Reduction" cell, lower left, must be calculated and entered to reduce a district's MOE. When special education

or related service personnel voluntarily depart, by retirement or otherwise, or depart for just cause, a MOE reduction is allowed. If individuals leave under these circumstances and are not replaced, then the salary and benefit costs of these individuals can be entered in this cell. If, however, individuals leaving the district under these conditions are replaced by other staff members with lower salary and benefits costs, then the difference in salary and benefit costs may be entered in this cell.

Maintenance Of Effort Exceptions	Cost Exceptions
Special Education Personnel Reduction	$0.00

Step 3: In some circumstances an LEA is allowed a maintenance of effort exception in the reporting year when they did not provide educational services to a special education student who was educated by their district the previous year and the student meets the State's definition of a "High Cost Student."

The district must identify students who were educated the previous year and who were not educated during the reporting year, when the district did not educate the student for one of the three reasons listed below:

1. Left the jurisdiction of the agency
2. Has reached the age at which the obligation of the agency to provide FAPE (free appropriate public education) to the child has terminated; or
3. No longer needs the program of special education

There are also educational cost requirements which must be met to access this MOE exception. Each district has a unique educational cost threshold that must be calculated to help determine if this MOE exception can be used. A district must take the district cost per pupil for the prior year times 3.74 times 1.5 (DCPP x 3.74 x 1.5) to determine the district's cost threshold.

Next the district must calculate its actual educational costs of educating any identified students two years ago. Once this actual cost amount is calculated, if the actual cost exceeds the district cost threshold, and the district did not educate the student in the prior year for one of the three reasons listed, then the actual cost of educating this student two years ago can be entered into the "Loss of a High Cost Student" cell.

Maintenance Of Effort Exceptions	Cost Exceptions
Special Education Personnel Reduction	$0.00
Reduction in Student Enrollment	$0.00
Loss of High Cost Student	$0.00

Step 4: The LEA should next calculate the amount to be entered in the "Termination of Long-Term Cost" cell. This MOE exception includes the termination of costly expenditures for long-term purchases such as the acquisition of equipment. This amount is calculated by adding all terminated long-term costs together and entering this amount in the "Termination of Long-Term Cost" cell.

Loss of High Cost Student	$0.00
Termination of Long-Term Cost	$0.00

Step 5: After the LEA has entered information in all the white input fields on this section of the screen, the LEA must select the "submit" button at the top of the screen to save the data.

Submit Help

Step 6: If the LEA receives a "Warning" at the top of the screen, please email SES@iowa.gov for further instructions.

Step 7: If the LEA did not receive a "Warning" on this screen, go to the dropdown menu at the top of the screen and select "Screen 10 Excess Costs".

Screen 10: Excess Costs

Step 1: The LEA must calculate the percentages to be entered in the cells below by determining the appropriate amount of prior school year costs associated with elementary and secondary separately. In determining the percentages, preschool costs, capital outlay, and debt service **cannot** be included in these figures.

The LEA should use facility codes to segregate expenditures between elementary and secondary. To accurately determine the percentages to be entered, the total amount spent within elementary buildings would be divided by the sum of the total amount spent within elementary and secondary buildings. This calculation provides the district the appropriate percentage to be used for elementary. The appropriate percentage for secondary is the remaining amount after deducting the elementary percentage from 100%. If the LEA knows the actual expenditures associated with elementary and secondary, the district should enter the actual expenditures in the appropriate level rather than using the percentage method. The only split in expenditures that will be determined by the percentages are those costs which are district wide or cannot be easily identified at a particular level.

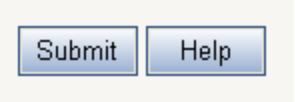
For districts with only one building, the percentage for elementary and secondary shall be determined by calculating the percentage of secondary or elementary teachers to the overall number of teachers. A determination of what grades are secondary and elementary is a choice of the district based upon the educational methods used by the district. This determination should remain consistent from year to year to avoid issues.

PREVIOUS YEAR			
ELEMENTARY SCHOOL CALCULATION		SECONDARY SCHOOL CALCULATION	
% of Expenditures	50	% of Expenditures	50

Step 2: The LEA should enter the average number of students from the previous year and segregated by elementary and secondary in the "Average Number of Total Students Enrolled" cells. This information can be found in the Student Reporting in Iowa records.

Step 3: The LEA should enter the number of special education students from the previous year and segregated by elementary and secondary in the "Number of Special Education Students in Elementary and Secondary" cells. This information can be found by reviewing teacher rosters from the previous year.

Step 4: After the LEA has entered information in all the white input fields on this section of the screen, the LEA must select the "submit" button at the top of the screen to save the data.



Step 5: After the LEA has entered all information on this screen, go to the dropdown menu at the top of the screen and select "Screen 11 Certify".

Screen 11 Certification:

Step 1: The LEA needs to verify that each screen of the report has been completed in the table below. When all screens have been completed, the "certify" button will appear at the top of the page.

DISTRICT LEVEL FORMS	STATUS	DATE
Screen 1- Resident Students Tuitioned Out	COMPLETE	7/5/2012 4:16:54 PM
Screen 2- Resident Students	COMPLETE	7/5/2012 1:53:08 PM
Screen 3- Non-Resident Students Tuitioned In	NOT COMPLETE	
Screen 4- Receipts	COMPLETE	7/5/2012 1:53:18 PM
Screen 5- Part B Funds	COMPLETE	7/5/2012 1:53:23 PM
Screen 6- Medicaid Reimbursement	COMPLETE	7/5/2012 1:53:27 PM
Screen 7- Transportation Costs	COMPLETE	7/5/2012 1:53:35 PM
Screen 8- Special Education Balance	COMPLETE	7/5/2012 1:53:45 PM
Screen 9- Maintenance of Effort	COMPLETE	7/5/2012 1:53:52 PM
Screen 10- Excess Costs	COMPLETE	7/5/2012 1:53:58 PM
Screen 11- Certification	NOT COMPLETE	

Step 2: If the LEA has an amount appearing in the "Amount of Allowable Growth Request" cell, that means the LEA has a negative special education balance for the year and has the opportunity to seek allowable growth and supplemental aid.

Amount of Allowable Growth Request
$0.00

Step 3: In order for the LEA to receive allowable growth and supplemental aid, it must have Board approval. The LEA needs to enter the date the Board approved the action to seek allowable growth and supplemental aid in the cell below.

A district may request allowable growth and supplement aid for a negative special education balance for the current school year. The supplemental aid payment will be calculated by the Department of Management after all special education balances have been finalized. If a district has a positive special education balance, they do not have the ability to request allowable growth and supplemental aid. The date listed below indicates when the district's board approved seeking allowable growth and supplemental aid for a negative special education balance.

Our Board approved this action on

Step 4: The LEA must certify the report when it is completed. When the LEA has determined all the information is correct on the SES report, and after reviewing the CAR and the Transportation Annual Report for correctness, the LEA needs to select the "certify" button.

By selecting the "Certify" button below, I, the superintendent or chief administrator, certify the data reported on this Special Education Supplement is true and accurate to the best of my knowledge and belief.

Certify

Step 5: After the LEA certifies the report, it is completed and ready for review by the Department of Education.