1. Contingency Funds

2. IDEA-B

   10 Minute Break

3. MOE

4. APSEM

5. Act 16

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Fiscal Training 2023 - Speakers

Holly Fan, Fiscal Management Specialist, zfan@pa.gov 717-346-9644

Janette Fulton, Special Education Adviser, janfulton@pa.gov 717-425-5442

Patricia Ventrone, Fiscal Management Specialist, paventrone@pa.gov
 717-783-3635

Contingency Funds

Fiscal Training - Contingency Funds

- <u>Purpose</u> - To provide additional state funding for the implementation of the IEP for a student with significant disabilities.

- Applications are submitted for the prior school year (2022-2023).

- One application per student.

- Applications must meet the minimum threshold of $75,000 for total eligible expenses in order to be considered.

- Expenses must be extraordinary special education expenses. Section(e). 24 PS §25-2509.8

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Fiscal Training – Contingency Funds

- The most costly, individual applications will receive funding priority.

- The award process will continue until all available funds are expended.

- The maximum award value is $150,000.

- Not all applicable applications will be funded.

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November 20, 2023 – January 5, 2024

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Fiscal Training –IMS

https://www.pdeims.com/

Translate

PA Office Of Elementary And Secondary Education, Integrated Monitoring System

PA Integrated Monitoring System

Username:

Password:

| Login | Monitoring Resources |

Information

If you are receiving email notifications from Leader Services, you have access to IMS. If this is the first time that you are logging in to IMS, click here to reset your user and password to meet the current specifications.

Forgot Username/Password   Contact Us   Request a Login

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Elementary And Secondary Education, Integrated Monitoring System

Integrated Monitoring System

Bureau of Career and Technical Education ▾

Bureau of School Support ▾

Bureau of Special Education ▴

Contingency Funds

About

Bureau of Curriculum, Assessment, and Instruction/Division of Federal Programs ▾

Program Monitoring and Accountability/AEDY ▾

Safe School Office

School Improvement Office

School Services Office

Admin Functions

Reports

PA Department of Education
CFunds
Contingency Funds Request System

Logged in as:
Janette Fulton
LEA:
Leader School

LEA Home

Message Center

Maintain LEA Information

Welcome, Janette Fulton, to the CFunds system. To submit a new request, please select the appropriate link from the Actions section below. You may also select an option from the menu to your left. If you require assistance or instructions, please select the Help option on the upper right of any page.

2022-2023 School Year	
Current Status	**Actions**
• You have not yet submitted any fund requests for the 2022-2023 school year. • The current request cycle has been temporarily extended for your LEA.	• Submit new Funds Request for 2022-2023 school year • Update/review previous Requests for 2022-2023 school year
Review other school years' data	

The State Subsidy amount used in your CFunds applications for the 2022-2023 school year is $8,000.00 .

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Submit New Funds Request for the   school year

Please complete the following application for each eligible student based on expenses from the prior school year (.   ). Fields with a yellow background are required. Frequently Asked Questions

Date of request

Contact Person for this request   [Select... ▼]

Student   *First name* [ ]

Last name [ ]

Primary Disability   [Select... ▼]

Placement (not location)   [Select... ▼] [Select... ▼]

LRE   [Select... ▼]

School Type   [Select... ▼]

Brief background INCLUDING DISABILITY of the eligible student [ ]

Specific request (explain extraordinary circumstances) [ ]

Explain what you have done to insure this is the Least Restrictive Environment for this student [ ]

Half-year student ☐

Reset Timer

Your session will expire in 17 minutes

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School District Contingency Fund Worksheet

(Enter whole numbers rounded to the nearest dollar; do not enter commas or cents. *e.g.* 25000)

Prorated teacher salary $ `0`

Prorated itemized teacher benefits $ `0`

Classroom aide prorated salary $ `0`

Classroom aide prorated itemized benefits $ `0`

Itemized therapies e.g.

One-to-one paraprofessional assignment (PCA) $ `0`

Occupational therapy $ `0`

Physical therapy $ `0`

Speech & language therapy $ `0`

Orientation & mobility training $ `0`

Hearing itinerant services $ `0`

Vision itinerant services $ `0`

ESY Costs NOTE: ESY Costs are **NOT** eligible and should **NOT** be added to the Total Costs

Other Costs(list/specify) Click to add an Other Cost

Total - other costs $ `0`

Transportation Click to maintain transportation data

Transportation amount $ `0`
(click link above to maintain)

Minus - school district state subsidy $ `-8000`
(not available)

Aid Ratio: % `1`

Calculated eligible costs $ `0`

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[Save] [Submit to PDE and go to Step 2] [Check spelling] [Reset form] [Cancel]

HOME | HELP | LOGOUT

Submit New Funds Request for the school year

Your data has been submitted to PDE. Please submit an IEP for this student application using the file upload method below. Please note that the IEP should support the application, showing previous year data. **Click here for an Upload tutorial.**

Step 2 of 3: Submit IEP

UPLOAD ELECTRONIC COPY OF IEP

Please use the form below to submit an electronic version of the IEP.
Click here for an Upload tutorial

| Choose File | No file chosen |

Upload file

CFunds

Contingency Funds Request System

Current news
There are no current news items.

LEA Home

Welcome, Janette Fulton, to the CFunds system. To submit a new request, please select the appropriate link from the Actions section below. You may also select an option from the menu to your left. If you require assistance or instructions, please select the Help option on the upper right of any page.

School Year	
Current Status	**Actions**
• Your LEA currently has 1 submitted fund requests and 1 UNSUBMITTED fund requests for the ___ school year. • The current request cycle is closed until Nov. ___	• Submit new Funds Request for ___ school year • Update/review previous Requests for ___ school year
	Review other school years' data

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Home >

Help

Download Quick Start Guide
(PDF file)

Submit technical support request (site issues)

Submit procedural question to PDE

More Help...

- Contingency Fund Guidelines For Extraordinary Special Education Program Expenses   (PDF format)
- Contingency Funds worksheet for   (PDF): Regular
  Note that the worksheet is for drafting/data gathering purposes **only** and is not to be submitted. All contingency fund requests **must be submitted through the online CFunds application**.
- PowerPoint from the   training sessions: PDF | PowerPoint
- Frequently Asked Questions (FAQ)

Get Adobe Reader
Some files require the free Adobe Reader or similar software for viewing.

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Fiscal Training –Common Questions

1. If I receive an award, when and how do I receive notice and when do I receive the money?

2. What is the reason why my district did not receive a reward?

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Contact/Mission

For more information on Contingency Funds please visit PDE's website at www.education.pa.gov

The mission of the Department of Education is to ensure that every learner has access to a world-class education system that academically prepares children and adults to succeed as productive citizens. Further, the Department seeks to establish a culture that is committed to improving opportunities throughout the commonwealth by ensuring that technical support, resources, and optimal learning environments are available for all students, whether children or adults.

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IDEA-B Fiscal Training

IDEA-B Federal Funds

Categories:

- Administrative
- Discretionary
- Flow-through or Pass-through

IDEA-B Federal Funds

Categories:

- Administrative – designated by the federal government, to provide oversight for the proper distribution and monitoring of the funds.

IDEA-B Federal Funds

Categories:

- Discretionary – designated by the federal government, to provide funds for various projects that are deemed important by the state.

IDEA-B Federal Funds

Discretionary Funds – PaTTAN Offices

Federal regulation, 34 CFR §300.704, mandates state agencies to provide state professional development activities targeted to specific Federal objectives (e.g., assistive technology; personnel retention for special education staff; capacity development to serve students with significant disabilities: autism, deaf, hearing impaired, blind, etc.).

IDEA-B Federal Funds

Discretionary Funds – PaTTAN Offices

PaTTAN offices were designated, to provide services, to special education programs in their specific region of the Commonwealth, because of the availability of trained staff and program expertise.

IDEA-B Federal Funds

Discretionary Funds

- Approved Private Schools
- Penn State Data Center
- The Office of Dispute Resolution
- Dept. of Correction

IDEA-B Federal Funds

Flow-through or Pass-through – distributed to each Intermediate Unit (I.U.) on a formula basis.

Each LEA within the I.U. region receives an appropriate amount of funds, based on December 1 child count.

IDEA-B Federal Funds

Flow-through or Pass-through

OCDEL (Pre-School)
- Component 1

Intermediate Unit (School Age)
- Component 2 – IU TaC
- Component 3 – EP, SD/CS allocations, IU services

How will 2023-24 IDEA Pass-Through Funds be Disbursed?

- The IU will disburse funds using the Reimbursement Process
- LEA's send in allowable invoices
- IU will approve invoices and send check for the amount

Why Reimbursement?

- IUs are required to do subrecipient monitoring
- IUs must make sure all invoices are for allowable expenses
- It is the approved method according to the Office of Special Education Programs (OSEP)

Local Agreement

The agreement between IU and eligible LEAs.
Identification of Awards at 200.302(b)(1)

- CFDA Number – 84.027
- Federal Award I.D. # - H027Axx0093
- Fiscal Year of Award – 20xx
- Federal Agency - USDE
- Name of the pass-thru entity
- Amount

When can funds be redirected?

The entity has failed to comply with:
- Project objectives
- Federal statutes
- Regulations
- Terms and conditions of the Federal award
- Entity is delinquent in a debt to the United States
- Not providing Free and Appropriate Education (FAPE)

Allowable Costs

Costs must be:
- Necessary
- Reasonable
- Allocable
- Documented

Allowable Costs

Costs that are allowed can include, but may not be limited to, the following:

- Occupational and physical therapy
- Hearing impaired services
- Vision impaired services
- Extended school year (ESY) programs
- Speech therapy

Unallowable Costs

Costs that are not allowed can include, but may not be limited to, the following:

- Food, beverages or snacks (unless there is a high burden of proof)
- School administrators
- School transportation (except for field trips, ESY transportation, etc.)
- Membership in organizations for individuals

Risk Assessments

•Pass-through entity should do a risk assessment

•They will use measures such as:

- Prior audit findings
- New key personnel
- New financial systems
- Timely reporting

Uniform Guidance

Written policies and procedures required:

- Written Cash Management Procedure – 2 CFR §200.302(b)(6) and 2 CFR § 200.305
- Accounting Policies –2 CFR 200.306(h)(2)(i); 2 CFR 200.400; 2 CFR 200.430(i)
- Written Allowability Procedures – 2 CFR §200.302(b)(7)
- Written Conflicts of Interest Policy – 2 CFR §200.318(c)

Uniform Guidance (cont.)

Written policies and procedures required:

- Method for conducting technical evaluations of proposals and selecting recipients – 2 CFR §200.320(d)(3)

- Written Procurement Procedures – 2 CFR §200.19(c)

- Time and Effort Policies –2 CFR 200.430(a)

- Fringe Benefits Policies –2 CFR 200.431

Uniform Guidance (cont.)

Written policies and procedures required:

- Travel Policy – 2 CFR §200.474
- Employee Health and Welfare Policies –2 CFR 200.437
- Procedures -Real property sales procedures –2 CFR 200.311(c)(2)
- Procedures for managing equipment – 2 CFR §200.313(d)

Risk Assessments

•Intermediate units must do a risk assessment

•They will use measures such as:

- Prior audit findings
- New key personnel
- New financial systems
- Timely reporting

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Coordinated Early Intervening Services (CEIS)

- K - 12 (especially students in K – 3)
- Students are not currently identified as needing special education or related services, but who need additional academic and behavioral supports, to succeed in a general education environment.

CEIS - Voluntary

LEAs may use up to 15% of IDEA - B 611 and IDEA-B 619 funds to develop, and to provide CEIS. These funds may not be used for special education.

Comprehensive Coordinated Early Intervening Services (CCEIS)

The December 2016 amendments to IDEA regulations require each state to develop a standard methodology to identify LEAs with significant disproportionality and ensure that children with disabilities are properly identified for services, receive necessary services in the least restrictive environment, and are not disproportionately removed from their educational placements by disciplinary removals.

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When is CCEIS required

If a state identifies significant disproportionality based on race or ethnicity in a LEA with respect to:

- The identification of children as children with disabilities and in specific disabilities categories
- The placement of children with disabilities in particular educational settings
- The taking of disciplinary actions

CCEIS - Required

LEA must use 15% of the IDEA-B, 611 and 619 funds, allowable for comprehensive CEIS for children in the LEA, particularly, but not exclusively, for children in those LEAs, that were found to have significant disproportionality.

If identified under 34 CFR §300.646, expect additional monitoring and reporting, including public reporting.

Eligible CCEIS Activities

An LEA may use the funds reserved to serve children from age 3 through grade 12, particularly (but not exclusively) children in groups that were significantly over-identified.

Professional development, for teachers and other school staff, to enable such personnel to deliver scientifically based, academic, and behavioral interventions.

Eligible Use of CCEIS Funds

Behavioral and educational evaluations, to determine the supports that are needed by students, to succeed in a general education environment.

Eligible Use of CCEIS Funds (cont.)

RTII, Tier 2, and Tier 3 - services to nondisabled students in need of additional academic or behavioral support.
These funds must supplement, not supplant, other funds used to implement RTII.

Improper Payments

"Improper payments" are payments the government makes to the wrong person, in the wrong amount, or for the wrong reason. They are payments that should not have been made or that were made in an incorrect amount under statutory, contractual, administrative, or other legally applicable requirements.

Improper Payments (cont.)

Includes:

Overpayments or underpayments to eligible recipients (including inappropriate denials of payment or service, any payment that does not account for credit for applicable discounts, payments that are for an incorrect amount, and duplicate payments.)

Fiscal Training – IDEA-B

Improper Payments (cont.)

Any payment that was made to an **ineligible** recipient or for an ineligible good or service, or payments for goods or services not received (except for such payments authorized by law).

In addition, when an agency's review is unable to discern whether a payment was proper as a result of **insufficient or lack of documentation,** this payment should also be considered an improper payment.

Fiscal Training – IDEA-B

Improper Payments (cont.)

Supporting documentation is used to validate the sampled payment level data provided by the grantee.

Grantee provides documentation that may include, but is not limited to:

1. Purchase Orders with accompanying invoices
2. Receipts

Fiscal Training – IDEA-B

Improper Payments (cont.)

3. Canceled check/check registry/screenshot from accounting system, proof of electronic payment/payment screen-shoots (as appliable) indicating that payment was made (paid)
4. Payroll records/Timesheets, consolidated and reconciled to payment
5. Contracts/Leasing agreements

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Improper Payments (cont.)

6. Excel spreadsheet with relevant supporting documentation reconciling payment documentation to dollar amount

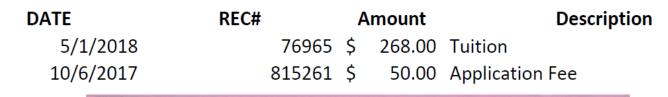7. SEA/LEA documentation (as applicable) to substantiate the expenditures [grant application(s)]

Improper Payments (cont.)

Documentation Criteria

Supporting documentation should**:**

1. Clearly show the payment amount/information
2. Provide description of how funds were used
3. Provide a unique payment number
4. Show date payment was recorded
5. Show signatory approval

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Improper Payments (cont.)

- Example 1 – Sample Documentation Provided - Proper

DATE	REC#	Amount	Description
5/1/2018	76965	$ 268.00	Tuition
10/6/2017	815261	$ 50.00	Application Fee

- **The** _____ ation, (2) description of how _____ accorded, (5) signatory approval

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Fiscal Training - IDEA-B

Improper Payments (cont.)

- Example 2 – Sample Documentation Provided - Proper

PFA Distribution Header

PFA Worksheet ID	PFA0000129117	Run Date	12/11/2018	Last User ID	ZJLAKMC
PFA Status	Approved	Post Date		Amount	6432.60
Budget Check Status	Provisionally Valid	Budget Date	12/11/2018		

Distribution Summary

Summary 1-2 of 2 View All

	Display	Budget Reference	Fund Code	Department	Approp	Monetary Amount
1	☑	2019	169	956900	05213	-6432.60
2	☐	2019	569	956900	40530	6432.60

▶ Distribution Details

Rounding Adjustment | Delete All | Back | Approve for Budget Check and Post | Budget Pre-Check

Sample ID 163

Salary was moved from regular account to emergency impact aid account

The provided receipt (1) clearly shows the payment amount/information, (2) description of how funds were used, (3) unique payment number, (4) date payment accorded, (5) signatory approval

Fiscal Training – IDEA-B

- Example 3 – Sample Documentation Provided - Proper

		EIA #	Cert	Affirm															
	STX 7th Day Adventist	7	yes	yes															
	Last Name	First Name	Grade	Date	Tuition	Fees	Total T & F	Student Paid	School Receives	Student Receives	Oct 10th	Dec 1st	Feb 1st	April 1st	Reg	ELS	DS	Cert	Proof
1	Correa Gomez	Dya	3	11/20/2017	$ 3,540.00	$ 160.00	$ 3,700.00	$ 1,267.50	$ 1,507.50	$ 1,267.50	$ -	$ 925.00	$ 925.00	$ 925.00		x		yes	
2	Correa Gomez	Divanny	2	11/20/2017	$ 3,540.00	$ 160.00	$ 3,700.00	$ 1,267.50	$ 1,507.50	$ 1,267.50	$ -	$ 925.00	$ 925.00	$ 925.00		x		yes	
3	Caines	Vernecia	4	10/6/2017	$ 3,540.00	$ 160.00	$ 3,700.00	$ 1,069.00	$ 2,631.00	$ 1,069.00	$ 925.00	$ 925.00	$ 925.00	$ 925.00	x			yes	
4	Caines	Verneeci	5	10/6/2017	$ 3,540.00	$ 160.00	$ 3,700.00	$ 1,069.00	$ 2,631.00	$ 1,069.00	$ 925.00	$ 925.00	$ 925.00	$ 925.00	x			yes	
5	Ritter	Genesis	1	1/9/2018	$ 4,190.00	$ 160.00	$ 4,350.00	$ 1,895.00	$ 280.00	$ 1,895.00	$ -	$ -	$ 1,087.50	$ 1,087.50	x			yes	
6	Rodriguez Jr	James	8	10/24/2017	$ 4,840.00	$ 250.00	$ 5,090.00	$ 4,097.00	$ -	$ 3,817.50	$ -	$ 1,272.50	$ 1,272.50	$ 1,272.50	x			yes	
7	Thompson	Theresa	7	10/2/2017	$ 4,840.00	$ 250.00	$ 5,090.00	$ 3,372.60	$ 1,717.40	$ 3,372.60	$ 1,272.50	$ 1,272.50	$ 1,272.50	$ 1,272.50	x			yes	
	Total							$ 14,037.60	$ 10,274.40	$ 13,758.10	$ 3,122.50	$ 6,245.00	$ 7,332.50	$ 7,332.50					
	Total payout										$ 24,032.50								

Sample ID 173

A portion of the sampled amount of $24,032.50. Reference 08 - Payroll Reimbursement. *Note the total EIA payroll reimbursement amount was allocated based on the students being instructed.

Sample ID 173

A portion of the sampled amount of $24,032.50. Reference 09 - Student Payment Receipts for detail. *Note the receipts are for what the student paid. James Rodriguez Jr received a portion of the paid amount.

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Excess Cost

- Those costs are in excess of the average annual per-student expenditure in an LEA during the preceding school year for an elementary or secondary school student with a disabilities.
- An LEA must spend at least the average annual pre-student expenditure before Part B funds are used to pay the excess costs of providing special education and related services

Contact/Mission

For more information on the IDEA-B please visit PDE's website at
www.education.pa.gov

The mission of the Department of Education is to ensure that every learner has access to a world-class education system that academically prepares children and adults to succeed as productive citizens. Further, the Department seeks to establish a culture that is committed to improving opportunities throughout the commonwealth by ensuring that technical support, resources, and optimal learning environments are available for all students, whether children or adults.

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Maintenance of Effort (MOE)

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Fiscal Training - MOE

- The amount of local, or State and local, funds expended for the education of children with disabilities.

-

- This amount of funds establishes the level of expenditures to be maintained from year to year and establishes the MoE level.

LEA MoE Requirement

With certain exceptions, funds provided to an LEA under Part B, must not be used to reduce the level of expenditures for the education of children with disabilities, below the level of those expenditures, for the preceding fiscal year. 34 CFR §300.203(a)

MoE Eligibility of LEA

With certain exceptions, an LEA budgets for the education of children with disabilities at least the same total or per capita amount of either local, or State and local, funds as it spent from those same sources, in the most recent prior year, for which the information is available. 34 CFR §300.203(a)

Fiscal Training - MOE

- Current Annual Financial Report (AFR) 1200 expenditures (Exclude Early Intervention and Federal Expenditures).
- LEA allocations from both years to determine if MoE adjustment (50% Rule) could apply.
- Child count from both years to determine per capita test.

Fiscal Training - MOE

- Current Annual Financial Report (AFR) 1200 expenditures (Exclude Early Intervention and Federal Expenditures).
- Previous Year Annual Financial Report (AFR) 1200 expenditures.
- LEA allocations from both years to determine if MoE adjustment (50% Rule) could apply.
- Child count from both years to determine per capita test.

Fiscal Training - MOE

- Check the figures on the spreadsheet and report any discrepancies.
- Exceptions to MoE will cause a decrease in expenditures.
- Respond within the requested time line. Failure to respond will be deemed as a concurrence with the Department's initial determination.
- If the figures are correct, and no exceptions are documented, the school will be required to repay the Federal Government an amount equal to the fiscal effort that was not maintained.

MoE Exceptions

An LEA may reduce the level of its expenditures (local, or State and local; in total, or per capita) below the level of those expenditures (local, or State and local; in total, or per capita) for the preceding fiscal year under certain circumstances. 34 CFR §300.204

Fiscal Training - MOE

- Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
- Decrease in the enrollment of children with disabilities.
- Termination of costly expenditures for long-term purchases, such as the acquisition of equipment.

Fiscal Training - MOE

Termination of an exceptionally, costly obligation to a particular student, with a disability, because the student:

- Has left the jurisdiction.
- Has reached the age at which the obligation to provide a free appropriate public education (FAPE) to the child is terminated, or
- No longer needs the program of special education.

Pennsylvania Department of Education
Bureau of Special Education

Maintenance of Fiscal Effort
Other Expenditures and Exceptions Worksheet
as required under IDEA-B (34 CFR §300.203)

Local Education Agency Name (LEA):

Local Education Agency Administrative Unit Number: _____

Maintenance of Effort Shortfall from worksheet   Pass / Fail

Exceptions to Maintenance of Effort (see Federal IDEA Regulations 34 CFR §300.204):
Justify only to the amount of fiscal effort not maintained as noted on the Maintenance of Fiscal Effort Worksheet. If the total justifications equal/exceed this amount then fiscal effort has been maintained for the reporting year.

Exception Code	Detailed Explanation	Amount(s)
300.204 _____	1. _____	[ ]
300.204 _____	2. _____	[ ]
300.204 _____	3. _____	[ ]
300.204 _____	4. _____	[ ]
Total	Allowable Federal Exceptions to Maintenance of Effort	0.00

Maintenance of Effort Surplus (Shortfall)

Pass / Fail
Upon Department review and approval, LEAs that do not demonstrate maintenance of effort will be provided with instructions for repayment of funds.

Authorized Signature: _____

Title: _____

LEA Contact:

Telephone:

Approved by – PDE: _____   Date: _____

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MoE Adjustments

With certain exceptions, for any fiscal year in which an LEA's Part B allocation, under section 611, exceeds the amount the LEA received for the previous fiscal year, the LEA may reduce the level of expenditures, otherwise required for MoE, by not more than 50% of the amount of the excess. 34 CFR §300.205(a)

MoE Adjustment Eligibility

An LEA is eligible to make the 50% reduction, if the LEA:

- Receives an increase in section 611 funds.

- "Meets requirements" under the sec. 616 determinations.

Fiscal Training - MOE

An LEA is eligible to make the 50% reduction if the LEA:

- Has not had responsibility for providing FAPE

- Has not been found by the SEA to have significant disproportionality under 34 CFR §300.646.

MoE Reduction

- The LEA must use an amount of local funds equal to the MoE reduction to carry out activities that could be supported with ESEA funds. This action will reduce the following year's MoE as well.
- If the LEA uses funds for CEIS, it must subtract any CEIS set-aside from a potential LEA MoE reduction.

Fiscal Training - MOE

Some examples of ESEA activities:

Improving Basic Programs Operated by LEAs
Improving Student Reading Skills
Education of Migratory Children
Prevention and Intervention Programs for Neglected, Delinquent or At-Risk
National Assessment
Comprehensive School Reform
Advanced Placement programs
School Drop-out Prevention
Preparing, Training and Recruiting High Quality Teachers and Principals
Language Instruction for Limited English Proficient and Immigrant Students
21st Century Schools
Promoting Informed Parental Choice and Innovative Programs
Flexibility and Accountability
Impact Aid Program

LEA MoE Requirement

Funds under Part B must be used to supplement State, local, and Federal funds, and not to supplant them. 34 CFR §300.202(a)(3)

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Fiscal Training - MOE

- Audit implications
  - Pay back the amount by which the LEA failed to meet MoE.
  - Pay back must be made out of non-Federal funds, or funds for which accountability to the Federal government
- is not required.
Grant implications
  - Ineligibility for subgrant funds.

Contact/Mission

For more information on the MOE please visit PDE's website at www.education.pa.gov

The mission of the Department of Education is to ensure that every learner has access to a world-class education system that academically prepares children and adults to succeed as productive citizens. Further, the Department seeks to establish a culture that is committed to improving opportunities throughout the commonwealth by ensuring that technical support, resources, and optimal learning environments are available for all students, whether children or adults.

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Approved Private School Electronic Management System

(APSEM)

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Fiscal Training - APSEM Basics

What?

• Approved Private School Electronic Management System

Who?

• School district of residence or charter school

• Intermediate Unit for early intervention students

Why?

•Online financial reporting system for schools to receive partial funding from PDE

When?

•Whenever a student receives a 4010 slot from an Approved Private School or Chartered School for the Deaf or Blind

- 4010/4011
- If a student has been approved for a 4010 slot, the tuition cost is shared between the LEA (40%) and the commonwealth (60%)

Fiscal Training – APSEM locations

- Approved Private Schools (33) - licensed by the State Board of Private Academic Schools

- Chartered Schools (4)

Directory:
https://www.education.pa.gov/Documents/K-12/Special%20Education/APS%20Directory.pdf

Fiscal Training – APSEM 4010 "Slots"

PDE does not determine or set the number of PDE "slots." Each APS or CSDB determines the number of students they can educate, based on their appropriation, and that establishes the number of 4010 "slots" that are appropriate for the school.

Fiscal Training – APSEM MyPDESuite

https://www.mypdeapps.pa.gov/Login/wfKeystoneLogin.aspx

Fiscal Training - APSEM LEA Dashboard

Fiscal Training – APSEM

Step 1: Create 4010

Fiscal Training – APSEM

Student Information

PA Secureld

First Name

Middle Name

Last Name

Birth Date

Gender

Students Information from prior screen

Enrollment Information

APS Organization *

Start Date *

Start Date

Program Type *

Primary Exceptionality *

LEA

Initiating LEA

Ward of State *

Additional Documents

NOREP Document *

Select File

Acceptance Letter *

Select File

Submit Request   Cancel

Step 2: Enter APS Enrollment Information

Fiscal Training – APSEM

NOREP Reminders:

- The NOREP must indicate it is out of district placement.
- The NOREP needs to be signed and dated by the Superintendent/ CEO/ or Designee.
- The NOREP must include a parent's signature or digital consent if permitted.
- If a parent has not signed, document 3 separate attempts and method of communication (telephone/email/mail), include the date and time.

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Acceptance Letter Reminders:

- The APS acceptance letter must include the start date of the enrollment and match the 4010 effective date entered in APSEM.
- The APS acceptance letter must indicate the student is being accepted for a 4010 placement.
- The Acceptance Letter should be addressed to the LEA, not BSE.

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Fiscal Training – APSEM 4011

Approved Private Schools Electronic Management
Create 4010   Create 4011   4010 Enrollment Search   Reports   LEA Deductions   Logout   Help

When do I use the tab **Create 4011**?

- Withdrawal
- Change in Program
- LEA Change
- Name Change
- Ward of State

Fiscal Training – APSEM 4011change request

4010 Enrollment Summary

Student Information

PASecureId :	
Student Name	Information prepopulated
Birth Date	
Gender	
Primary Exceptionality	
Ward of State	

Enrollment Information

APS	
APS Division	Information prepopulated
Program Type	
Initiating LEA	
Financially Responsible LEA	
Resident SD	

Enrollment Periods Export

Showing 1 to 3 of 3 records

Financially Responsible LEA	Division	Program Type	Age Category	Age Category Override	Effective Date	End Date
	MAIN	Day	Pending	No	7/1/2022	
	MAIN	Day	Pending	No	7/1/2021	6/30/2022
	MAIN	Day	Secondary	No	7/1/2020	6/30/2021

Modifications

4011 Change Type ❓	Start Date * ❓	
Name Change ⌄		Launch 4011

Enrollment Actions

Type	Effective Date	Status	Date Created	
4010 Creation	7/1/2020	Approved	8/4/2020	Details

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APSEM   Approved Private Schools Electronic Management
Create 4010   Create 4011   4010 Enrollment Search   Reports   LEA Deductions   Logout   Help

- 4010 Enrollment Report
  - Lists all students and key information
- 4010 Enrollment Deduction
  - Detailed information according to information on the enrollment report

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When a 4010 student enters an APS or CSDB, the state pays 100% of the tuition "up-front."

The state subtracts an amount that is equal to the 40% from the next year's Basic Education Funding that is allocated to the LEA for each 4010 student.

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A charter school (CS) does not receive Basic Education Funding from the state. Instead, the CS is responsible for sending a check to the Commonwealth, for an amount that is equal to the 40% portion, for each 4010 student. In other words, the Commonwealth "recovers" the amount of tuition from the CS.

Fiscal Training - Tuition Recovery – EI and Ward of State

The state pays 100% for Early Intervention students and students designated as ward of state with no deduction from the school districts and no tuition recovery from the charter schools.

- APS Management
  - Create Calendar
    - Enter billing days into APSEM
  - View Organization Costs
    - Tuition rates
- APS Review Actions
  - Calendar Requests, 4011 Reviews
  - Approve, Reject, Request Changes
- 4010 Enrollment report

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Fiscal Training - IMS

https://www.pdeims.com/

www.education.pa.gov

Fiscal Training – APSEM assistance

✓Registration & Log In

✓Password

✓Update Information

✓Error message

ra-edapsem@pa.gov

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Contact/Mission

For more information on the Approved Private School Electronic Management System (APSEM) please visit PDE's website at
www.education.pa.gov

The mission of the Department of Education is to ensure that every learner has access to a world-class education system that academically prepares children and adults to succeed as productive citizens. Further, the Department seeks to establish a culture that is committed to improving opportunities throughout the commonwealth by ensuring that technical support, resources, and optimal learning environments are available for all students, whether children or adults.

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Act 16

- Act 16 of 2000
    - Amended Public School Code
    - Established collection of per-pupil expenditure data
- Act 16 of 2016, 2019, 2022
    - Amended Public School Code

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Importance

- Act 16 data collection directly affects state special education funding

- Collection window 10/02 -10/13

- Correction window 10/17 – 10/30

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Fiscal Training - Act 16 Submission

- Who needs to submit the report
  - School District of Residence
  - Charter School
  - Foster Parent Home District (1305)

- Who do not to submit the report
  - Approved Private School,
  - Intermediate Unit,
  - County Prison,
  - Career Technology Center,
  - Private Residential Rehabilitation Institutions
  - State Juvenile Correctional Institute

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Fiscal Training - Act 16 Submission

- Report
  - All special education students receive IEP services
  - Enrolled from July 1 to June 30 for the previous school year
  - Include out-placed
  - Not just those included in the 12/1 count

- Not report
  - Wards of State
  - Students educated in state adult and juvenile correctional facilities

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- Students Receiving Services at an APS
  - 4010 Funded Students
  - Non-4010 Funded Students

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SE Funding Category

Code	New Ranges	Category
0	$1.00 - $5,042.49	1A
1	$5,042.50 - $27,535.15	1B
2	$27,535.16 - $55,070.31	2
3	$55,070.32 - $82,605.51	3A
4	$82,605.52 and over	3B

The total cost of the special education program directed by an IEP

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Fiscal Training - Expenditures

Eligible Costs Reporting Requirements

1. Instructional Cost per Student - IEP

– Prorated classroom teacher salary and benefits

– Prorated classroom aids, if the aide is assigned to a group of students

– Total costs of paraprofessional or one-on-one aide, if such individual is assigned to a specific student, as outlined in the student's IEP.

– General education costs, as applied to special education student services (prorated) - IEP

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Fiscal Training - Expenditures

2. Related Services Cost per Student

– Specialized Transportation

a). Prorated bus/Van that is required in the IEP, if the vehicle transports multiple students.

b). Total costs of a Bus/Van, if the vehicle transports one specific student, as outlined in the student's IEP

– Total costs of individual services; including occupational therapy, physical therapy, vision services, hearing services, orientation and mobility, etc., which are specified in the student's IEP

– Prorated school nursing services - IEP

– Total costs of a one-on-one nurse, if such health individual is assigned to a specific student, as specified in the student's IEP

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Fiscal Training - Expenditures

3. Specialized Equipment Cost per Student

– Total costs of braille materials, which are specific to student, as specified in the student's IEP

– Total costs of assistive technology, which are specific to the student, as specified in the student's IEP

– Other equipment required by a student's IEP

Do Not include the following items in the reported cost per student:

– Administrative costs

– Non-specialized transportation

– General education costs, which are not applicable to special education services.

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Fiscal Training - Common Reporting Issues

- Entering incorrect numbers in PIMS
- Incorrect Category
- Improper Record Keeping
- Calculation Errors
- Under Reporting

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Fiscal Training - Act 16 Verification

- – The category 2,3A and 3B increased 20% or more will trigger review

- – The first email is asking if SD or CS made an error and need to correct data

- – If no response to the email or justification was weak, there will be an on-site review of documentation

- – Deadline Dec. 15th, 2023

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Fiscal Training - Worksheet Example

Student Name	PASID	Category	Total Cost
Y. Summer	1111111111	2	$29,483.00
W. Isaiah	2222222222	2	$40,153.91
R. Benjamin	3333333333	2	$30,500.00
B. Mackenzie	4444444444	3A	$54,800.17
L. Julianne	5555555555	3A	$57,028.95
H. Tyrell	6666666666	3A	$61,366.02
D. Richard	7777777777	3A	$59,114.52
S. Braylon	8888888888	3B	$84,028.38

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Fiscal Training – Act 16 Assistance

- ra-edseact16@pa.gov

- [Act 16 - Reporting of Expenditures Relating to Exceptional Students (pa.gov)](#)

- [Act 16 Expenditures per Student Guidance (pa.gov)](#)

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Fiscal Training -Questions

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Contact/Mission

For more information on Act 16, please visit PDE's website at
www.education.pa.gov

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