

## **Special Education EIDT – Allocation Procedures July 2020**

The Fiscal Support Manager and the Federal Finance Coordinator independently calculate the Special Education EIDT – State Allocations. The two independent calculations are compared to ensure accuracy in calculation. The approved allocation amounts are then published via an ADE Commissioner’s Memo on the ADE website.

An LEA can elect to not participate in the Special Education EIDT – State funding by signing a Declaration of Non-Participation and submitting the signed form to ADE. The Fiscal Support Manager maintains an electronic copy of Declaration of Non-Participation forms on the network share drive for auditors review.

Special Education EIDT – State funds are appropriated to ADE’s Public School Fund Account each year. These funds are allocated to the LEAs.

Allocations are calculated twice each school year and are based on prior year data for all LEAs except new or significantly expanding charter schools, which must be funded based on current year data. Preliminary allocations are calculated at the beginning of the school year using estimated data for current-year funded charter schools. Final allocations are calculated once all current year data is available for use in the formula for these current-year funded charter schools.

### **Data for Funding Calculations**

Prior Year Child Count- Prior year’s December 1 special education student counts (3 – 5 year olds, including kindergarteners) for district LEAs and open enrollment charter schools are received via e-mail from the Director of Data Management, UALR. (Example: For the 2014-2015 allocation – Use December 1, 2013 count)

Preliminary Current Year Child Count-new or significantly expanding charter schools provide preliminary data for special education students age 3 – 5 years attending in the current year including: current year student grade level, student’s resident district, student’s prior year district attended, and student’s date of birth (for kindergarteners only).

NOTE: New or significantly expanding charter schools are identified by the School Funding Unit.

Final Current Year Child Count – Current year’s December 1 special education student counts (3 – 5 year olds, including kindergarteners) for district LEAs and open enrollment charter schools are received via e-mail from the Director of Data Management, UALR. (Example: For the 2014-2015 allocation – Use December 1, 2014 count)

### **Preliminary Calculations**

- Calculate Total Child Count = Prior Year Child Count as defined in Data section above.
  - A. For new or significantly expanding charter schools, Total Child Count = Preliminary Current Year Child Count as defined in Data section above.
- Calculate a Relative Share % as follows: Individual LEA's Total Child Count (/) Total Child Count of all LEAs.
- Preliminary Allocation = Relative Share % \* Allocation Amount for Distribution.

### **Final Calculations**

- Calculate Total Child Count = Prior Year Child Count as defined in Data section above.
  - A. For new or significantly expanding charter schools, Total Child Count = Final Current Year Child Count as defined in Data section above.
- Calculate a Relative Share % as follows: Individual LEA's Total Child Count (/) Total Child Count of all LEAs.
- Final Allocation = Relative Share % \* Final Allocation Amount for Distribution.

The Fiscal Support Manager and the Federal Finance Coordinator will independently calculate the Special Education EIDT monthly disbursements. Grant disbursements will be calculated and paid in equal monthly payments. After the separate calculations are compared for accuracy, the Federal Finance Coordinator will email the payment file to the Special Education Director for approval prior to payment.