

# INSTRUCTIONS

## **SBRC Approval for Districts to Charge/Bill Special Education Administrative Costs to Special Education**

**This is Not an Application for Modified Supplemental Aid and Approval does not Expand the Authorized Budget  
AEAs are not Eligible**

**The application for Special Education Administrative Costs for eligible districts is located on the DE Portal and is due February 1 each year.**

Prior SBRC approval is required to charge any administrative costs to special education funding beyond that which is included within the GPP (general program portion). Without approval of the SBRC, no administrative costs are authorized from the special education weighted funding. There is no application available that would allow charging or billing operation and maintenance costs, or any other non-administrative personnel costs to special education funding.

The requests will go to the SBRC for approval by facility rather than as a total by district. If you have a situation that you think is special or unique, please provide correspondence via email in addition to your application.

If you have additional questions, please contact Bill Roederer at [bill.roederer@iowa.gov](mailto:bill.roederer@iowa.gov) or 515.281.7972.

### **Criteria A**

The district has a separate school (facility) for special education which has a sufficient student population to warrant a certified special education administrator. If approved, the district may bill the prorated (proportionate) portion of the cost of the special education administrator ( salary, IPERS and FICA) to other resident districts for students served in that school, as well as include the prorated portion of the cost of that special education administrator related to its own resident students in the special education program expenditures. These districts have determined that the special education students are best served by providing the special education program in a separate special education school/facility, have a school listed on their BEDS data collection coded "05 special education" and have a special education administrator listed on their BEDS staffing data collection whose expenditures are coded on the CAR-COA in the 2330 function for special education administration. The amount that may be charged is the lower of actual or approved costs. Costs must be measurable directly without allocating and are exclusively devoted to the programs of identified students served pursuant to their IEPs.

Separate schools would **not** include alternative schools or preschools or other schools that are separate as a convenience to the district, to utilize a building that would be empty otherwise, because the district was out of space in its regular school buildings, or any other reason other than for purposes of Free Appropriate Public Education/Least Restrictive Environment (FAPE/LRE). Also not included would be programs that serve both general education students and special education students.

If your district is a member of a jointly administered special education program (consortium), that program might qualify under Criteria A in each member district. An example of this would be a special education day program in a separate school facility serving only students with IEPs, where the program was initiated and established by a group of public school districts.

## Criteria B

The district has one or more private residential facilities located within the district with a sufficient special education student population that is served by the district. It does not matter if the program is for residential students or for day program students; it only matters that the facility is private, not accredited or CPI, and the program was not initiated or established by a public school district and is offered at the private facility. If approved, the district may bill the prorated portion of the administrative costs (certified administrator and administrator's secretary) to other resident districts for students served in that facility, but shall not include the prorated portion related to its own resident students in the special education program expenditures. These districts have residential facilities or day treatment programs located within their district boundaries which serve school-age children, but which are not accredited schools. This means that Iowa Code requires that the educational program be provided by the district of location. None of these programs may be jointly administered. The instructional program will either be provided directly by the district of location or through a purchased services contract for an educational program from a qualified provider.

The amount that may be charged is the lower of actual or approved costs. All costs must be allowable costs pursuant to Iowa Code and Iowa Administrative Code. Actual costs for this purpose are costs for administration (licensed administrator and his/her clerical support person (salary, FICA, IPERS)) that are measurable directly without allocating and are exclusively devoted to the programs of identified students served pursuant to their IEPs. These costs are costs that would normally be coded on the CAR-COA in the 2330 or 2410 function.

**Step 1:**        **Select “Add Record” from the top of the screen.**

**Step 2:**        **District Special Education Facility**

Select the legal name of the facility where special education students are being educated. A Criteria B facility could be listed twice in order to include both the administrator and his/her clerical support person.

**Step 3:**        **Type of Facility (Criteria A or B)**

Select either “A” or “B”. See the description of each type of facility above. Normally, a facility cannot be both a Criteria A facility and a Criteria B facility. However, in the rare situation where a private residential facility is located within the district boundaries, AND the district alone or jointly with a group of school districts has initiated and established a public school day program exclusively for students served pursuant to IEPs on the premises of that private facility, it is possible that the facility would be listed twice: once as Criteria A and once as Criteria B.

**Step 4:**        **Folder Number – Name**

Select the appropriate certified special education administrator for a Criteria A program/school or the certified administrator for the Criteria B program/school and their corresponding BOEE folder number. This person must be a licensed school administrator. This person could be entered several times if the person served at several different Criteria A and/or B facility programs.

Do not include any other staff such as curriculum directors, student services coordinators, vocational or general education teachers, business managers, superintendents not exclusive to this population/facility or principals not exclusive to this population/facility, etc. Those are general costs that benefit all students and are not categorical costs – those are covered by the GPP and the regular program district cost pool. No portion may be allocated to a categorical program or its funding.

- Step 5:**           **BEDS Staff Position**  
Select the appropriate position of the staff member. This matches the BEDS staffing where positions are required.
- Step 6:**           **BEDS Assignment**  
This cell is automatically loaded and should match the BEDS staffing when the appropriate folder number and administrator are selected.
- Step 7:**           **BEDS Building Assignment**  
This cell is automatically loaded and should match the BEDS staffing when the appropriate folder number and administrator are selected.
- Step 8:**           **Salary**  
This cell is automatically loaded from the fall BEDS staffing file when the appropriate folder number and administrator are selected. The current year's information is used for this purpose rather than estimated for the subsequent year.
- Step 9:**           **FTE of Assignment**  
Enter the FTE of the person's time that will be devoted exclusively to students served pursuant to an IEP at this specific facility. If a person is entered more than one time, be sure that the total FTE does not exceed 1.0.
- Step 10:**         **Resident General Education Annualized FTE of Student Enrollment Days**  
Get this information from the ADM on last year's spring BEDS and enter in this cell. The district is using the last known full year student enrollment and will not estimate for a future year. In a Criteria A program, there should be NO general education students, so this would be zero. Only Criteria B programs are allowed to have both general education and special education students enrolled.
- Step 11:**         **Resident IEP Annualized FTE of Student Enrollment Days**  
Get this information from the ADM on last year's spring BEDS and enter in this cell.
- Step 12:**         **Non-Resident General Education Annualized FTE of Student Enrollment Days**  
Get this information from the ADM on last year's spring BEDS and enter in this cell. In a Criteria A program, there should be NO general education students, so this would be zero. Only Criteria B programs are allowed to have both general education and special education students enrolled.
- Step 13:**         **Non-Resident IEP Annualized FTE of Student Enrollment Days**  
Get this information from the ADM on last year's spring BEDS and enter in this cell.
- Step 14:**         **Save – Criteria A Program Only**  
If the district has selected a Criteria A program, click on the Save button to submit the application. If the district has selected a Criteria B program, continue to step 15 to complete the application.
- Step 15:**         **Name of Support Staff Member – Criteria B Only**  
Select the appropriate clerical support staff member that is devoted to the administrator at this specific facility.
- Step 16:**         **BEDS Position Code of Support Staff – Criteria B Only**  
Select the appropriate BEDS position code of support staff member.

- Step 17:**           **FTE of Support Staff Member – Criteria B Only**  
Enter the FTE of the clerical support person’s time that will be devoted exclusively to the administrator at this specific facility. If a person is entered more than one time, be sure that the total FTE does not exceed 1.0.
- Step 18:**           **Save – Criteria B Program Only**  
If the district has selected a Criteria B program, click on the Save button to submit.
- Step 19:**           **Total Student Days Enrollment**  
The totals of Steps 10 – 13 should equal the total student days of enrollment for the previous school year in each facility/program. This portion of the program calculates a percentage or portion for each of the four categories of enrolled students.
- Step 20:**           **Estimated Resident General Education Portion Chargeable on SES**  
This will be calculated for you. This will always be zero because any cost associated with General Education students is not chargeable to special education funding and therefore cannot be on the SES.
- Step 21:**           **Estimated Resident Special Education Portion Chargeable on SES**  
This will be calculated for you. This is the percentage/proportion that the column “Resident IEP Annual FTE of Enrollment” bears to the total student days of enrollment times the total costs in the “Total” column for Criteria A programs. The district cannot charge the percentage/portion for administrative costs for serving its own special education students in a Criteria B program to special education funding.
- Step 22:**           **Estimated Nonresident General Education Portion Billable to the Resident District on the TIB**  
This will be calculated for you. This will always be zero because any cost associated with General Education students is not billable or chargeable to special education funding and therefore cannot be on the TIB. (General Education students are billed as tuitioned in students as usual and have nothing to do with special education, the SES, or TIB.)
- Step 23:**           **Estimated Nonresident Special Education Portion Billable to the Resident district on the TIB**  
This will be calculated for you. This is the percentage/proportion that the column “Non-Resident IEP Annual FTE of Enrollment” bears to the total student days of enrollment times the total costs in the “Total.”

## **BILLING**

The amount that may be charged is the lower of actual or approved costs. For this reason, the amounts on this application are estimated as are the percentages/proportions of student categories.

For first semester billings, the district may use these estimates, divided out on a per pupil basis for convenience.

However, for second semester billings, the district may need to make adjustments, when actual costs and enrollments are known. The district must use the lower of actual costs or SBRC-approved costs and should reallocate the percentages/proportions for the four categories of student enrollments based on the Spring BEDS enrollment information for the current school year.