



IDEA Funding

Source of Funds

The Federal Government provides funding for the purpose of providing for the excess costs of special education and related services to children with disabilities ages six through twenty-one. It is a part of the Individuals with Disabilities Education Act (IDEA). The State calculates this funding based upon a Federal three-part formula:

1. A base amount of \$323,428,031 determined using the December 1999 California Special Education Management Information System (CASEMIS) pupil count;
2. 85% of the remainder using Prior Year K-12 enrollment (Public and Private school); and
3. 15% of the remainder using Prior Year K-12 poverty (Free and Reduced Meal Counts).

Funding Allocation

The Sacramento County SELPA allocates IDEA, Part B, Section 611 funds using the following categories:

- **IDEA - Entitlement.** Funds are allocated by the Member's prior year special education pupil count.
- **IDEA - Private School.** Funds are allocated by a proportionate share calculation, if applicable.
- **IDEA - CEIS.** Funds are allocated by a percentage factor, if applicable.

Accounting

- **IDEA - Entitlement**
 - Revenue Transfer: 0100-33100-0-5001-0000-818100. Cash is disbursed upon the receipt of funds from CDE, after the approval of expenditure claims.
 - Expenditures: 0100-33100-0-5XXX-XXXX-XXXXXX
- **IDEA - Private School**
 - Revenue Transfer: 0100-33110-0-5001-0000-818100
 - Cash is disbursed upon the receipt of funds from CDE, after the approval of expenditure claims.
 - Expenditures: 0100-33110-0-5XXX-XXXX-XXXXXX
- **IDEA - CEIS**
 - Revenue Transfer: 0100-33100-0-5001-0000-818100. Cash is disbursed into Resource 33100 upon the receipt of funds from CDE, after the approval of expenditure claims.
 - LEA Contribution from: 0100-33100-0-5001-0000-8990XX
 - LEA Contribution to: 0100-33120-0-XXXX-0000-8990XX
 - Expenditures: 0100-33120-0-XXXX-XXXX-XXXXXX

Use of Funds

- **IDEA - Entitlement** - Funds are to be used for the excess costs of providing special education and related services to students with disabilities in order to benefit from a public education, in grades K through 12, ages 5 through 21.
 - [Federal IDEA - Allowable Use of Funds, v. 8.2.pdf](#)
 - [Federal IDEA - Equipment Purchase Request.doc](#)
- **IDEA - Private School** - Funds are for children with disabilities enrolled by their parents in private schools.
 - Private Schools - Allowable Costs Proportionate Share, v. 2.1.pdf ([link pending](#))
 - [Private Schools - Questions and Answers.pdf](#)
 - [Private Schools - A Question Regarding Entitlement.pdf](#)
 - [Private Schools - US Department of Education.pdf](#)
- **IDEA - CEIS** - Funds are to be used for coordinated, early intervening services.
 - [Federal Guidance](#)
 - [State Guidance](#)

Financial Reporting

- [Maintenance of Effort \(MOE\)](#) (link pending)
- [Excess Costs](#) (link pending)
- [Federal IDEA Expenditure Reports](#) (link pending)
- [Private School Proportionate Share](#) (link pending)