



IDEA Preschool Funding

Source of Funds

The Individuals with Disabilities Education Act (IDEA), Federal Preschool Grant funds are specifically allocated for special education and services to children with disabilities for preschool children ages three, four, and five.

Funding Allocation

The Fresno County SELPA allocates IDEA - Preschool funds using the following categories:

- **IDEA - Preschool Grant.** It is allocated by the Member's prior year special education preschool pupil count
- **IDEA - Preschool CEIS.** It is allocated based on a percentage factor, if applicable: https://www2.ed.gov/policy/speced/guid/idea/ceis_pg2.html

Learn more about the SELPA's funding allocations here: [\(updates pending\)](#)

Accounting

- **IDEA - Preschool**
 - Revenue Transfer: 0100-33200-0-5730-0000-818200. Cash is disbursed upon the receipt of funds from CDE, after the approval of expenditure claims.
 - Expenditures: 0100-33200-0-5730-XXXX-XXXXXX
- **IDEA - Preschool Carryover**
 - Revenue Transfer: 0100-33200-0-5730-0000-818200. Cash is disbursed upon the receipt of funds from CDE, after the approval of expenditure claims.
 - Expenditures: 0100-33200-X-5730-XXXX-XXXXXX
- **IDEA - Preschool CEIS**

- Revenue Transfer: 0100-33150-0-5730-0000-818200. Cash is disbursed upon the receipt of funds from CDE, after the approval of expenditure claims.
- LEA Contribution from: 0100-33150-0-5730-0000-8990XX
- LEA Contribution to: 0100-33180-0-XXXX-0000-8990XX
- Expenditures: 0100-33180-0-XXXX-XXXX-XXXXXX

Use of Funds

- **IDEA - Preschool**
 - Funds are to be used specifically for special education and related services for preschool children ages three, four, and five.
 - [Federal Preschool - Allowable Use of Funds, v. 8.2.pdf](#)
- **IDEA - Preschool CEIS**
 - Funds are to be used for coordinated, early intervening services for preschool children ages three, four, and five. More information can be found here: https://www2.ed.gov/policy/speced/guid/idea/ceis_pg2.html
 - [CEIS Practice Guide.pdf](#)

Financial Reporting

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