



# Method A IDEA Part B Base Payment Adjustment Calculator Instructions

## Introduction

The Base Payment Adjustment (BPA) Calculators are designed to be used by state educational agency (SEA) staff to calculate base payment adjustments for the Individuals with Disabilities Education Act (IDEA) Part B section 611 or section 619 subgrants.. The Method A BPA Calculator assists SEA staff by individually adjusting the base payments for each Affected local educational agency (LEA), or using the “Individual Adjustment” method.

IDEA requires, at 34 CFR §§300.705(b)(2) and 300.816(b), that SEAs adjust the base payment portion of IDEA Part B subgrants to LEAs under the following circumstances:

- (1) A new LEA, including a new charter school LEA, is created;
- (2) Two or more LEAs combine into a new, single LEA;
- (3) Two or more LEAs change geographic boundaries or administrative responsibility for providing services to children ages 3 through 21 for section 611, or to children ages 3 through 5 for section 619 (including when one or more LEAs close); and/or
- (4) An LEA that had a base payment of \$0 in its first year of operation (because it did not serve children with disabilities) now does serve children with disabilities.

In addition, SEAs must ensure that any significantly expanding charter school that meets the definition of an LEA at 34 CFR §300.28 and that has established eligibility for IDEA funds receives the federal formula funds for which it is eligible (20 U.S.C. 7221(e)). This fifth circumstance — a charter school LEA significantly expands — also requires a base payment adjustment.

The Center for IDEA Fiscal Reporting (CIFR) practice guide titled *Examples of Adjustments to IDEA Subgrant Base Payments for Local Educational Agencies* (<https://cifr.wested.org/wp-content/uploads/2018/04/CIFR-Practice-Guide-Allocations-Base-Adj.pdf>) describes and provides examples of two suggested methods SEAs may use to recalculate base payments when required:

- Method A: Individual adjustment for each Affected LEA (Individual Adjustment), and
- Method B: Group adjustment for all Affected LEAs (Group Adjustment).

See the practice guide for more information on the methods and the terminology used.

If SEA staff have questions about using the BPA Calculator, please contact CIFR at [cifr\\_info@wested.org](mailto:cifr_info@wested.org).

CIFR makes the BPA Calculators (one file for Method A and another for Method B) available to SEAs for independent use, general guidance, and estimates only. The BPA Calculators are not intended to replace professional guidance or any other decision-making method or tool. SEA staff and any other end users are responsible for determining their own legal, regulatory, contractual, or other responsibilities, and ensuring that their calculations and reporting are correct.

## Terminology

**Affected LEA** is an LEA that is affected by one of the circumstances requiring a base payment adjustment.

**Assuming LEA** is an Affected LEA that assumes responsibility from a Transferring LEA to provide free appropriate public education (FAPE) to children with disabilities.

**Transferring LEA** is an Affected LEA that transfers responsibility to an Assuming LEA to provide FAPE to children with disabilities.

## Method A BPA Calculator: Individual Adjustment

For each LEA that transfers responsibility for providing FAPE to children affected by the circumstance (Transferring LEA), the Method A BPA Calculator determines the amount of the base payment that must be allocated to the LEA that assumes responsibility for those children with disabilities (Assuming LEA). The amount of the adjustment is based on the number of children with disabilities for whom responsibility changes due to the circumstance.

**Reduction of a Transferring LEA's base payment.** The Method A BPA Calculator determines a Transferring LEA's adjusted base payment by using the following steps:

- 1) Adds the count of children with disabilities served by the Transferring LEA *and* the number of children with disabilities for whom responsibility transferred to the Assuming LEA(s) affected by the circumstance;
- 2) Divides the Transferring LEA's most recent base payment by the sum calculated in Step 1 to derive a base payment per child;
- 3) Multiplies the number of children with disabilities for whom responsibility transferred by the Transferring LEA's base payment per child (from Step 2); and
- 4) Subtracts that amount (from Step 3) from the Transferring LEA's most recent base payment.

These steps are completed separately for each LEA in which responsibility for one or more children

with disabilities is being transferred to another LEA. If the Transferring LEA is involved in more than one circumstance, the Calculator uses the adjusted base payment calculated in Step 4 in place of the LEA's most recent base payment in subsequent circumstances.

**Increase to an Assuming LEA's base payment.** The Method A BPA Calculator determines an Assuming LEA's adjusted base payments by using the following steps:

- 1) Multiplies the Transferring LEA's base payment per child (from Step 2 above) by the number of children with disabilities for whom responsibility is assumed by the Assuming LEA, and
- 2) Adds the result to the Assuming LEA's most recent base payment.

These steps are completed separately for each LEA that is assuming responsibility for one or more children with disabilities from another LEA.

## Required Data

The BPA Calculator allows you to enter data for one year, for up to 20 circumstances requiring adjustments to IDEA Part B base payments. The BPA Calculator will update base payments to reflect the individual and cumulative effects of the circumstances entered. Although it calculates adjustments for Affected LEAs, the BPA Calculator relies on information from all LEAs in the state to verify the results.

To calculate adjustments with the BPA Calculator, you will need the following information:

- A complete list of all LEAs in the state and each LEA's most recent base payment amount, usually from the preceding fiscal year. These amounts are referred to as "starting base payments" in these instructions and in the BPA Calculator file. The list should include all newly opened LEAs, as well as closed LEAs whose base payments need to be redistributed. Any newly opened LEA or any LEA that had a base payment of \$0 in its first year of operation and now serves children with disabilities will have a starting base payment of \$0.
- For each LEA, projected or final child counts in the year for which base payment adjustments are being calculated.
- A list of LEAs that have been affected by a given circumstance (i.e., Transferring and Assuming LEAs) in the year for which base payment adjustments are being calculated, and the type of circumstance.
- For each Transferring LEA, the number of children with disabilities who have transferred due to each circumstance, and the LEA to which they have transferred.

## Recommendations

CIFR recommends the following guidelines for maximizing use of the BPA Calculator:

- Document your state’s calculation procedures, specifically the method chosen (Method A or B), the steps followed, the order of calculations followed, and the reasoning used to make decisions in the base payment adjustment section of the written procedures for allocation of IDEA Part B subgrants to LEAs. Consistently follow these procedures each year. For more information on documentation, please refer to the CIFR practice guide titled *Developing Written Procedures for the Allocation of IDEA Part B Subgrants to Local Educational Agencies*.
- For each fiscal year, maintain documentation of data used to make base payment adjustments, circumstances that led to the adjustments, and decisions made. This documentation should refer to the file name of the specific BPA Calculator used to make the particular adjustments.
- Ensure access to historical allocation data, if available, including the original base payment amounts for each LEA if the SEA had distributed 75 percent of its federal fiscal year (FFY) 1997 (IDEA Part B section 619) and FFY 1999 (IDEA Part B section 611) grants.
- Consider saving a preliminary version of the BPA Calculator that uses projected data and a final version that uses final data. If updates to base payments are made throughout the year, interim versions of the BPA Calculator may also be needed.
- When creating a BPA Calculator file for a fiscal year, use a naming convention that includes the fiscal year for which adjustments are being made, identifies whether the adjustments are for section 611 or section 619 base payments, and identifies whether the calculations are interim, preliminary, or final (for example, “BPA 611 Final 2020” or “BPA 619 Preliminary 2021”). If multiple copies of the Calculator are needed for a single year, be sure to also indicate that in the file name (for example, “BPA 611 Preliminary 2020a” or “BPA 611 Preliminary 2020 Circumstances 1–20”).
- Consider creating a series of BPA Calculator files that sequence within and across fiscal years. Some data can be copied from a previous Calculator as described in these instructions in the section on the *LEA Information* tab.

## Instructions

There are 24 worksheets, or tabs, in the workbook:

- *Title Page* (tab 1).
- *Instructions* (tab 2). A separate PDF version of these instructions is available for download on the BPA Calculator landing page. Instructions are also included in the .zip file when you download a BPA Calculator.
- *LEA Information* (tab 3) is a worksheet for entering required and optional information for each LEA:
  - LEA name and ID
  - Child count
  - Starting base payment
  - Original base payment (optional)
  - Last year base payment was adjusted (optional)
  - Other notes (optional)
- *Base Payments Summary* (tab 4) contains a table summarizing all of the base payment adjustments, using the circumstances entered in the workbook.
- *Circumstance [1–20]* (tabs 5–24) are worksheets that require information to calculate each base payment adjustment for the Affected LEAs. Not all *Circumstance* tabs may be needed for a given year. If more than 20 *Circumstance* tabs are needed, use an additional BPA Calculator workbook (directions for sequencing Calculator workbooks are below).

**Shaded cells are for data entry. Unshaded cells are headers or will calculate automatically. “Copying” and “pasting” is permitted in the BPA Calculator, but the “cut” function is not advised, as using it will break formulas and inhibit the functionality of the Calculator.**

### *Title Page* (tab 1)

This tab provides information about the BPA Calculator.

### *Instructions* (tab 2)

This tab contains the text of these instructions. A separate PDF version of these instructions is available for download on the BPA Calculator landing page. Instructions are also included in the .zip file when you download a BPA Calculator.

### *LEA Information* (tab 3)

Items on this worksheet (and in this section of the instructions) that are marked with an asterisk (\*) indicate fields for which data are required for accurate BPA Calculator adjustments.

### Statewide Data Elements (rows 4–10)

#### Federal Fiscal Year for Allocations\* (row 4)

- Enter the federal fiscal year of the IDEA Part B grant for which base payments are being adjusted.

#### Section 611 or 619\* (row 5)

- Use the drop-down menu to select whether the base payment adjustment calculations are for the IDEA Part B section 611 or section 619 subgrants. Use separate copies of the Calculator for section 611 and section 619 calculations. Do not attempt to mix section 611 and section 619 calculations in a single BPA Calculator file.

#### Statewide Base Payment (\$) (row 6)

- Enter the amount of the total statewide base payment. For section 611, this amount is found in the column labeled “LEA Base Allocation” of the *Grants to States Summary Table* Excel file provided by OSEP each year. For section 619, this amount is found in the column labeled “Base Payment for LEAs – 1997 Flow-Through” of the *Preschool Grants to States Summary Table* Excel file, also provided by OSEP each year. The statewide base payment amount typically will not change from year to year.

#### Source of Starting Base Payments (row 7)

- Enter the source of the starting base payments for LEAs. The starting base payments are usually the final base payments from the prior fiscal year. The source of this information may be an SEA database or Excel file (for example, the prior year’s final BPA Calculator).

#### Source of Child Count Data (row 8)

- Enter the source of the child count data for LEAs. The child count for a preliminary version of the Calculator is often projected or from the prior year’s reporting. The child count for a final Calculator file is the IDEA Part B child count for section 611 or section 619 for the year for which base payment adjustments are being calculated. The source of this information may be an SEA database or Excel file.

#### Interim, Preliminary, or Final Version (row 9)

- Use the drop-down menu to select the version of the file you are working on. Your choice does not affect how the Calculator functions, but it does clarify how you are using the Calculator. CIFR recommends that you use the same language in your file name.
  - An “interim” file is typically needed when an LEA is newly serving children with disabilities. Under this circumstance, the LEA receives the base payment in the fiscal year *following* the year in which it first reported serving at least one child with a disability. Because this circumstance requires use of the prior year’s child count (i.e., the first year the LEA reported children with disabilities), the adjustment should be calculated before completing a “preliminary” file.

- A “preliminary” file is typically completed before July 1 of each year. It typically includes projected or prior year’s child counts and is used for initial allocations.
- A “final” file is typically completed after the final child count and is used to make the final allocations for the fiscal year.

Date of Edits to Calculator (row 10)

- Enter the date that edits are being made to the BPA Calculator file.

*LEA Data Elements (rows 15–1,514)*

- The BPA Calculator may be used for up to 1,500 LEAs. If additional rows are needed, please contact CIFR.
- Rather than typing in the information for these rows or copying and pasting information directly from state databases or other sources, it may be easier to create a temporary Excel file with columns in the same order as on the *LEA Information* tab and then copying and pasting those values into the BPA Calculator. For example, you may copy and paste the *LEA Information* data from a prior year’s version of the Calculator into a temporary Excel file, add updated child counts, and check for errors before pasting the information into the master file. When pasting into the BPA Calculator, use Excel’s “paste values” function to help avoid formatting errors.
- The list of LEAs should include newly opened LEAs needing to receive an initial base payment. The list should also include LEAs that have closed. Base payments for LEAs that have closed will need to be redistributed.
- If an LEA needs to be added after a list has been copied to the Calculator, adding that LEA at the end of the list of LEAs is best.
- If an LEA needs to be added to the middle of the list, CIFR suggests replacing the original list entirely. Alternatively, copy all the information at and below the desired point of insertion or removal, paste the values down one row, and replace the information in the duplicated row with information for the new LEA.
- If an LEA needs to be removed, CIFR suggests replacing the original list entirely.

**“Copying” and “pasting” is permitted in the BPA Calculator, but the “cut” function is not advised, as using it will break formulas and inhibit the functionality of the Calculator.**

LEA Name\* and LEA ID\* (columns A and B)

- Enter the names and IDs for all LEAs in the state, not just those LEAs affected by a circumstance requiring a base payment adjustment.
- Each LEA name must be unique for the Calculator to function correctly.

#### Child Count\* (column C)

- Enter the child count that will be used to calculate base payment adjustments.
- Use the most recent data, which will likely be the final child count from the most recent year.
- For the preliminary calculations for Affected LEAs, a projected child count should be substituted for the most recent child count. If the prior year's child count is used for preliminary calculations, be sure to subtract the number of children with disabilities who have transferred. For more details, see the section "Tips for Entering Data for Each Circumstance Type" at the end of these instructions. Use actual child count data for final calculations.
- Each child should be counted in only one LEA. Children with disabilities transferring from one LEA to another should be included in the child count only for the LEA to which they have transferred or will transfer.
- Closed LEAs, including closed charter school LEAs, should have a child count of 0.

#### Starting Base Payment (\$) (column D)

- Enter the most recent base payment made to the LEA.
- Any newly opened LEA or LEA that had a \$0 base payment in its first year of operation and now serves children with disabilities should have \$0 reported in this column. Do not leave the column blank for such LEAs.
- If the total of this column does not match the amount entered in cell B6 for the Statewide Base Payment, an error message will appear.

#### Original Base Payment (\$) (column E)

- Enter the original base payment for the LEA. This is the amount the LEA would have received if the SEA had distributed 75 percent of its FFY 1999 (IDEA Part B section 611) or FFY 1997 (IDEA Part B section 619) grants.
- This item is optional and intended for state analysis of trends.
- If the total of this column does not match the amount entered in cell B6 for the Statewide Base Payment, an error message will appear.

#### Last Year Base Payment Adjusted (column F)

- Enter the most recent year the LEA's base payment changed due to a base payment adjustment.
- This item is optional and intended for state analysis of trends.

#### Other Notes (column G)

- Enter any other optional notes that may be helpful for identifying, tracking, or interpreting the data.
- For example, on preliminary files, consider describing the ways in which the projected child counts entered in the row differ from the source from which they were originally obtained, and the reason(s) for the differences (i.e., how the projections were made).

### *Base Payments Summary (tab 4)*

This worksheet provides a summary that will be filled in automatically, based on data entered in the other tabs.

When all of the circumstances requiring a base payment adjustment and the required data have been entered in the individual *Circumstance* tabs, change the response in this worksheet's cell B2 from "No" to "Yes" to populate the "Ending Base Payment" column (column E). Adjusted and unadjusted base payments will appear for all LEAs. Each "Base Payment After Circumstance [1–20]" column will populate as each corresponding *Circumstance* tab is used. Base payments that have been adjusted due to a circumstance will appear as **bold** in the column for the relevant circumstance and in the "Ending Base Payment" column.

### *Circumstance [1–20] (tabs 5–24)*

Complete one tab for each circumstance requiring a base payment adjustment. When defining a circumstance, consider:

- Each LEA entered on a tab should be affected by the circumstance in that tab. One circumstance always affects at least two LEAs, and one LEA may be affected by multiple circumstances in one year.
- Multiple LEAs affected by circumstances of the same type can be included on the same *Circumstance* tab. For example, if two new charter school LEAs open in the same metropolitan area, receiving children from two traditional LEAs serving the same area, all four LEAs can be included in one circumstance.
- In a given year, there may be multiple groups of Affected LEAs. A group of three LEAs may be affected by a newly opened charter school LEA, and a second group of two LEAs may be affected by a significantly expanding charter school LEA. Each group should be entered on a separate *Circumstance* tab.
- Never include a single LEA as both a Transferring and an Assuming LEA. The Calculator will be unable to determine a unique adjusted base payment. If such an entry seems necessary, contact CIFR.
- If a single LEA is included in multiple circumstances in a single year, the order in which these circumstances are entered matters. Because the Calculator adjusts the adjusted base payment from the last circumstance entered involving that LEA, the order in which circumstances are entered can affect the results. State procedures should define a logical order for calculations, and state staff should follow that order consistently over time.

*Circumstance* tabs must be entered sequentially, beginning with Circumstance 1. **Do not skip over a *Circumstance* tab, or the ending base payments will not calculate properly.**

See the CIFR practice guide titled *Examples of Adjustments to IDEA Subgrant Base Payments for Local Educational Agencies* for more details on the circumstance types. Also see the section "Tips for Entering Data for Each Circumstance Type" at the end of these instructions.

Enter Information for the Specific Circumstance (row 2)

Circumstance Type (row 2)

- Use the drop-down menu to select the type of circumstance that requires a base payment adjustment. The circumstance types are:
  - New LEA: A new LEA, including a new charter school LEA, is created.
  - Two or more LEAs combine: Two or more LEAs combine into a new, single LEA.
  - Change in geographic boundaries: Two or more LEAs change geographic boundaries and thus responsibility for providing services to children ages 3 through 21 for section 611, or to children ages 3 through 5 for section 619.
  - Change in administrative responsibility: Two or more LEAs change administrative responsibility for providing services to children ages 3 through 21 for section 611, or to children ages 3 through 5 for section 619 (including when one or more LEAs close).
  - LEA newly serving children with disabilities: An LEA that had a base payment of \$0 in its first year of operation (because it did not serve children with disabilities) now does serve children with disabilities.
  - Significantly expanding charter school LEA: A charter school LEA meets the SEA's definition of significant expansion.

Note that the calculations will be the same regardless of the circumstance type selected.

Name for this Circumstance (row 2)

- Optionally, enter a name for this circumstance. Use a descriptive name that will help identify the circumstance, such as the name of the new charter school LEA that is opening, or the LEAs affected by the circumstance.

Enter Transferring LEAs (rows 6–15)

Enter the following information in rows 6–15:

Transferring LEA Name (column B)

- Use the drop-down menu to select the name of each Transferring LEA affected by the circumstance. A Transferring LEA is an LEA that transfers responsibility to provide FAPE to children with disabilities to an Assuming LEA because of the circumstance identified on this tab.
- The LEA Name must match the LEA Name entered on the *LEA Information* tab exactly. Using the drop-down menu will ensure the match.

LEA ID (column C)

- The LEA ID for each Transferring LEA selected in column B will auto-populate in column C, based on information entered in the *LEA Information* tab.

#### Child Count (column D)

- The child count for each Transferring LEA selected in column B will auto-populate in column D, based on information entered in the *LEA Information* tab. Be sure to check that the child count does **not** include the number of transferred children. These children will be accounted for in subsequent steps.

#### Base Payment (column E)

- The base payment for each LEA selected in column B will auto-populate in column D. If an LEA was listed on a previous *Circumstance* tab, the adjusted base payment from that *Circumstance* tab will be used.

#### Enter Assuming LEAs (rows 19–28)

Enter the following information in rows 19–28:

#### Assuming LEA Name (column B)

- From the drop-down menu, select the name of each Assuming LEA affected by the circumstance. An Assuming LEA is an LEA that assumes responsibility to provide FAPE to children with disabilities from a Transferring LEA because of the circumstance identified on this tab.
- The LEA Name must match the LEA Name entered on the *LEA Information* tab exactly. Using the drop-down menu will ensure the match.

#### LEA ID (column C)

- The LEA ID for each Assuming LEA selected in column B will auto-populate in column C, based on information entered in the *LEA Information* tab.

#### Child Count (column D)

- The child count for each Assuming LEA selected in column B will auto-populate in column D, based on information entered in the *LEA Information* tab. Note that children with disabilities transferring to the Assuming LEA should already be included in this child count. For a new LEA, the child count in column D should equal the total of all children with disabilities who transferred to that LEA.

#### Base Payment (column E)

- The base payment for each LEA selected in column B will auto-populate in column E, based on information entered in the *LEA Information* tab. If an LEA was listed on a previous *Circumstance* tab, the adjusted base payment from that *Circumstance* tab will be used.

#### Enter Number of Children Transferring (rows 6–15, columns F–O)

Return to rows 6–15 to enter and review the following information:

Count of children transferred to Assuming LEA [A–J] (columns F–O)

- For each Transferring LEA, enter the number of children with disabilities transferring to each Assuming LEA because of the circumstance identified on this tab. Each Assuming LEA is given a letter designation in column A. For example, the LEA listed in the first row of the Assuming LEA section (row 19) is designated “Assuming LEA A.”

Review Transferring LEA Information (rows 6–15, columns P–AB)

Total number of children transferred (column P)

- For each Transferring LEA, the total number of children with disabilities transferred across all Assuming LEAs in this circumstance is automatically calculated in column P.

Base payment per child (column Q)

- For each Transferring LEA, the base payment per child is automatically calculated in column Q. This amount is the base payment from column E divided by the sum of the child count in column D and the total number of children transferred in column P for each Transferring LEA.

Base payment amount transferred to Assuming LEA [A–J] (columns R–AA)

- The base payment amount to be transferred from each Transferring LEA to each Assuming LEA is automatically calculated in columns R–AA. For each Transferring/Assuming pair of LEAs, this amount is the base payment per child for the Transferring LEA multiplied by the number of children transferred to the Assuming LEA.

Adjusted Base Payment (column AB)

- An Adjusted Base Payment will be automatically calculated for each Transferring LEA in column AA. This amount is the base payment from column E minus each of the base payment amounts transferred to Assuming LEAs in columns R–AA. This amount will be auto-populated on the *Base Payments Summary* tab in the column showing the base payment following the calculations for a given circumstance (e.g., “Base Payment After Circumstance 1” column).

Review Assuming LEA Information (rows 19–28)

Return to rows 19–28 to review the following information:

Count of children assumed from Transferring LEA [A–J] (columns F–O)

- For each Assuming LEA, the number of children with disabilities assumed from each Transferring LEA is auto-populated. Each Transferring LEA is given a letter designation in column A. For example, the LEA listed in the first row of the Transferring LEA section (row 6) is designated “Transferring LEA A.”

Total number of children assumed (column P)

- For each Assuming LEA, the total number of children with disabilities assumed is automatically calculated in column P.

Base payment per child (column Q)

- This column is blacked out for Assuming LEAs, as the data do not apply.

Base payment amount assumed from Transferring LEA [A–J] (columns R–AA)

- The total base payment amount to be assumed by each Assuming LEA from each Transferring LEA is automatically calculated in columns R–AA. This amount is the number of children transferred to each Assuming LEA multiplied by the base payment per child for each Transferring LEA.

Adjusted Base Payment (column AB)

- An Adjusted Base Payment will be automatically calculated for each Assuming LEA in column AB. This amount is the sum of the base payment from column E and each of the base payment amounts assumed from Transferring LEAs in columns R–AA. This amount will be auto-populated on the *Base Payments Summary* tab in the column showing the base payment following the calculations for a given circumstance (e.g., “Base Payment After Circumstance 1” column).

## Tips for Entering Data for Each Circumstance Type

- New LEA:
  - The new LEA is the Assuming LEA. The LEAs transferring children to the new LEA are the Transferring LEAs.
  - On the *LEA Information* tab, enter the projected or final child count for the new (Assuming) LEA. Its starting base payment should be \$0.
  - On the *LEA Information* tab, children with disabilities transferring to the new LEA should be included in the new (Assuming) LEA’s child count and not the child counts for the Transferring LEAs.
  - On the *Circumstance* tab, select the Transferring LEAs in cells B6 to B15. Select the new (Assuming) LEA in cell B19.
  - Be sure that no LEA appears as both Transferring and Assuming on the same *Circumstance* tab.
  - On the *Circumstance* tab, enter the number of children transferring from each Transferring LEA to a new (Assuming) LEA in columns F–O.
  - If there are multiple new LEAs, you may include multiple new (Assuming) LEAs in cells B19 to B28 on the same *Circumstance* tab, especially if the same Transferring LEA transfers children to multiple new LEAs. Consider using a different *Circumstance* tab for each new LEA, but recognize that if an LEA appears on more than one tab, the order of the tabs may affect ending base payments.
- Two or more LEAs combine:
  - For scenarios in which LEAs combine into a single LEA, the base payments will be added together to make a new, larger base payment.

- If the new, combined LEA has a name that is different from the names of the LEAs that were combined:
  - The new, combined LEA is the Assuming LEA. The former LEAs are the Transferring LEAs.
  - On the *LEA Information* tab, the child counts for the former LEAs that have been combined should be 0. The starting base payments should be the most recent base payments for those LEAs.
  - On the *LEA Information* tab, enter the combined child count for the new, combined LEA. Its starting base payment should be \$0.
  - On the *Circumstance* tab, the number of children with disabilities transferring from each former (Transferring) LEA to the new, combined (Assuming) LEA should be entered in columns F–O.
  - If there are multiple sets of combining LEAs, consider using a different *Circumstance* tab for each set. If you do so, columns G–O will not be needed.
- If the combined LEA keeps the name and ID of one of the LEAs that have been combined:
  - The combined LEA is the Assuming LEA. The former LEAs that do not have the same name as the newly combined LEA are the Transferring LEAs.
  - On the *LEA Information* tab, enter the combined child count for the combined (Assuming) LEA. Its starting base payment should be the most recent base payment for the LEA with that name.
  - On the *LEA Information* tab, the child counts for the former LEAs that have been combined (Transferring LEAs) should be 0. The starting base payments should be the most recent base payments for those LEAs.
  - On the *Circumstance* tab, enter the number of children with disabilities transferring from each Transferring LEA to the combined (Assuming) LEA in columns F–O.
  - If there are multiple sets of combining LEAs, consider using a different *Circumstance* tab for each set. If you do so, columns G–O will not be needed.
- Change in geographic boundaries:
  - Because an LEA cannot be both an Assuming LEA and a Transferring LEA on the same *Circumstance* tab, it works best to calculate adjustments for two LEAs at a time. If more than two LEAs have changed geographic boundaries, a new *Circumstance* tab should be used for each pair of LEAs.
  - Determine the net change in child counts between the LEAs. The LEA that has a net decrease is the Transferring LEA. The LEA that has a net increase is the Assuming LEA.
  - On the *LEA Information* tab, enter the projected or final child count after the change in geographic boundaries for each LEA. The starting base payments should be the most recent base payments for those LEAs.
  - On the *Circumstance* tabs, the net number of children with disabilities transferring from the Transferring LEA to the Assuming LEA should be entered in column F.
- Change in administrative responsibility:
  - One of the most common situations that would be categorized as a change in administrative responsibility is the closure of a charter school LEA.

- If an LEA, including a charter school LEA, has closed:
  - The closed LEA is the Transferring LEA. The LEAs to which children have transferred from the closed LEA are the Assuming LEAs.
  - On the *LEA Information* tab, the child count for the closed LEA should be 0. Its starting base payment should be the most recent base payment.
  - On the *LEA Information* tab, the child count for the Assuming LEA(s) should include children with disabilities transferring from the closed LEA. For preliminary calculations, the projected child counts should include the estimated number of children with disabilities expected to attend the Assuming LEA(s) because of the LEA closure. On the *Circumstance* tab, enter the number of children with disabilities transferring from the closed (Transferring) LEA to the Assuming LEAs in columns F–O.
  - If there are multiple closed LEAs, you may include multiple closed (Transferring) LEAs in cells B6 to B15 on the same *Circumstance* tab, especially if the same Assuming LEA(s) assume(s) children from the closed LEAs. Consider using a different *Circumstance* tab for each closed LEA, but recognize that, if an LEA appears on more than one tab, the order of the tabs may affect ending base payments.
- LEA newly serving children with disabilities:
  - This circumstance is calculated in the year after the LEA first reports at least one child with a disability in its final child count. The child count from the year the LEA first reports children with disabilities should be used in the calculation.
  - The calculations should wait until it is time for preliminary calculations in the following year. It should be calculated first and in a separate interim Calculator file that uses the final child counts from the first year the children with disabilities are served. The ending base payments from this Calculator file should become the starting base payments used in the subsequent file for the same fiscal year.
  - The LEA newly serving children with disabilities is the Assuming LEA. The LEAs from which the children transferred are the Transferring LEAs.
  - On the *LEA Information* tab, the child count for the LEA newly serving children with disabilities should be the child count from the year in which the LEA first reported serving children with disabilities (i.e., the school year prior to the year of the adjustment).
  - On the *LEA Information* tab, the child counts for any LEAs that transferred children to the LEA newly serving children with disabilities should be the child counts from the same year used by the Assuming LEA. The starting base payments should be the most recent base payments for those LEAs.
  - On the *Circumstance* tab, the number of children with disabilities transferring from the Transferring LEAs to the Assuming LEA should be entered in columns F–O.
  - If there are no other LEAs that would have been responsible for providing FAPE to these children with disabilities (i.e., the LEA is the child’s district of residence and this is the first child ever identified in this LEA), please contact OSEP. **Decisions on how to do this calculation must be made with guidance from OSEP on a case-by-case basis.**

- If there are multiple LEAs newly serving children with disabilities, you may include those (Assuming) LEAs in cells B19 to B28 on the same *Circumstance* tab. Consider using a different *Circumstance* tab for each LEA, but recognize that if an LEA appears on more than one tab, the order of the tabs may affect ending base payments.
- Significantly expanding charter school LEA:
  - The significantly expanding charter school LEA is the Assuming LEA. The LEAs transferring children to the significantly expanding charter school LEA are the Transferring LEAs.
  - On the *LEA Information* tab, enter the projected or final child count for each significantly expanding charter school (Assuming) LEA.
  - On the *LEA Information* tab, children with disabilities transferring to the significantly expanding charter school LEA should be included in the charter school (Assuming) LEA's child count and not the child counts for the Transferring LEAs.
  - On the *Circumstance* tab, select the Transferring LEAs in cells B6 to B15. Select the Assuming LEA in cell B19.
  - Be sure that no LEA appears as both Transferring and Assuming on the same *Circumstance* tab.
  - On the *Circumstance* tab, enter the number of children with disabilities transferring from each Transferring LEA to a significantly expanding charter school (Assuming) LEA in columns F–O.
  - If there are multiple significantly expanding charter school LEAs, you may include these in cells B19 to B28 on the *Circumstance* tab, especially if the same Transferring LEA transfers children to multiple expanding charter school LEAs. Consider using a different *Circumstance* tab for each one, but recognize that if an LEA appears on more than one tab, the order of the tabs may affect the ending base payments.

## Acknowledgments

Many staff from CIFR contributed to this work. Laura Johnson and Amanda Pierce led the development team. Carol Cohen, Sara Doutre, and Steven Smith were contributing authors. Tom Munk was lead reviewer. Sanjay Pardanani was production coordinator. CIFR co-directors Cecelia Dodge, Jenifer Harr-Robins, and Dave Phillips guided its development.

Suggested Citation: Center for IDEA Fiscal Reporting (2019). *IDEA Part B subgrant base payment adjustment calculators*. San Francisco, CA: WestEd.