



IDEA Part B State Set-Aside Calculator: Section 611

Instructions

Version 1.0

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Tool Description

Intended Users

- State educational agency (SEA) finance staff
- State special education directors
- SEA staff involved in IDEA Part B grant budget planning and development

Purpose

The **Center for IDEA Fiscal Reporting (CIFR)** created the **IDEA Part B State Set-Aside Calculator: Section 611** to help SEAs collect and report data on federal Part B Section 611 state set-aside funds. Designed in Excel, the Calculator will help you

- **plan the budget** for the next Part B grant award and complete the Office of Special Education Programs (OSEP) **Excel Interactive Spreadsheet** portion of the IDEA Part B grant application,
- collect and **track expenditures** of Part B set-aside funds across the life cycle of the grant to ensure their efficient and timely obligation and liquidation, and
- use the fiscal data across categories to **adjust** current and upcoming budget allocations.

Notice

CIFR makes the IDEA Part B State Set-Aside Calculator available to SEAs for their independent use and planning and as general guidance only. It does not replace professional guidance or other decision-making methods or tools. SEAs and other users are responsible for determining their own legal, regulatory, contractual, or other responsibilities, and for ensuring that their calculations and reporting are correct.

If Personally Identifiable Information (PII) is documented in the Calculator, SEAs should follow appropriate procedures for protecting PII.

Please note that the Excel tool is not fully 508 compliant. For assistance, contact CIFR at cifr_info@wested.org.

Calculator Instructions

Introduction

In the application for an IDEA Part B grant, SEAs must report the amount of IDEA Part B Section 611 funds they are going to reserve for state administration and other activities at the state level, which are commonly referred to as state set-aside funds. Every year, OSEP sends SEAs two documents. One is the **Grants to States Summary Table**, which lists the total grant amounts and set-aside amounts for each state. The other is the **Excel Interactive Spreadsheet**, which states use to plan how they will spend their Section 611 set-aside funds. SEAs must complete and submit to OSEP the Interactive Spreadsheet with their grant application.

SEAs must also monitor their set-aside expenditures to ensure that they are complying with federal requirements, including obtaining approval for budget revisions. After receiving their award, states may adjust their budgets for Section 611 set-aside funds. Transfers between budgeted cost categories that add up to more than 10 percent of the total amount of funds reserved require OSEP's prior approval. In such cases, states must submit a revised Interactive Spreadsheet to OSEP for approval.¹

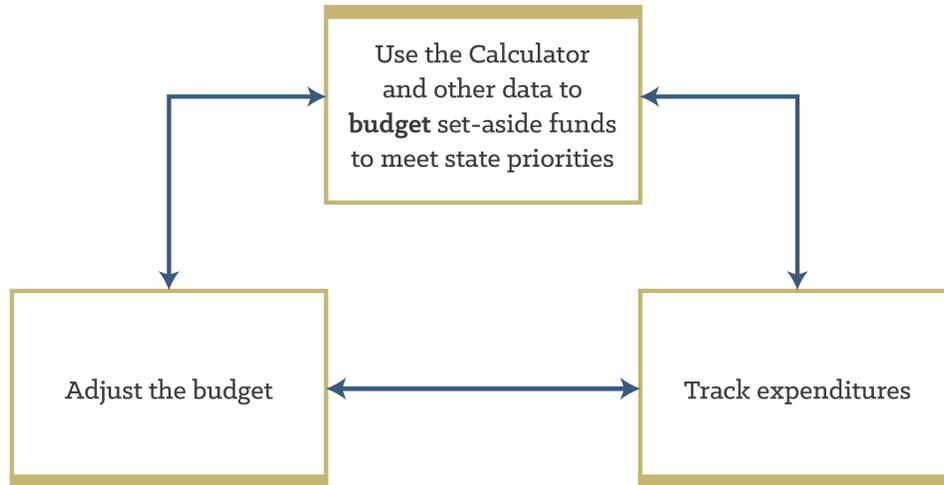
OSEP does not require states to report amounts reserved and budgeted for Section 619 set-aside amounts in the grant application. Nevertheless, states must use the funds in a manner consistent with regulations and should document budgeted and expended amounts.

For more information, see CIFR's *Quick Reference Guide on IDEA Part B State Set-Aside Funds*.

¹ See 2 CFR §200.308(i).

Figure 1 shows how states can use the **IDEA Part B State Set-Aside Calculator** throughout the year to **budget** their state set-aside funds, **track expenditures**, and **adjust the budget** as needed.

Figure 1. IDEA Part B State Set-Aside Calculator Process



Each IDEA Part B grant is associated with a federal fiscal year (FFY), which runs from October 1 to September 30. For example, FFY 2024 ended September 30, 2024. IDEA grants are referred to by the FFY in which they are appropriated, but the funds are available for obligation during the *subsequent* FFY because they are advance appropriations. These funds are also forward-funded by 3 months. This means that a portion of a Section 611 award is released for obligation on July 1 in the FFY in which it is appropriated; the remainder is released on October 1 of the subsequent FFY and carried through to September 30. This award year funding period is followed by an additional 12 months called the Tydings Period, during which grantees may carry over and obligate funds for one more FFY. In all, an FFY 2024 grant is authorized for obligation for 27 months: July 1, 2024, to September 30, 2026, including the Tydings Period. This 27-month period of performance is followed by a 120-day liquidation period.

For an explanation of the stages of the Part B grant cycle, see CIFR's *Understanding the IDEA Part B State Grant Funding Cycle and Different Fiscal Years*.

You can use the IDEA Part B State Set-Aside Calculator to record budget and expenditure amounts for a specific grant year during all stages of the award:

- **Budget Period:** The first 15 months (July 1 of the FFY in which funds were appropriated through September 30 of the following FFY)
- **Tydings Period:** An additional 12 months to obligate any funds remaining from the Budget Period (October 1 through September 30)
- **Liquidation Period:** Following the Tydings Period, a final 120 days during which a state must fully expend any remaining obligated funds (October 1 through January 28)

Because of overlapping grant cycles, you will likely work with two or three Calculator files at a time. For each FFY grant application, create a new file to **budget** for the upcoming year, **adjust the budget** based on any revisions, and **track expenditures** to ensure that all funds are obligated and liquidated within the life cycle of the award. Data from the current grant year's Calculator can help you plan the budget for the next grant.

What You Need to Use the Calculator

Budget: When preparing the upcoming year's budget for your state set-aside funds, you may find it helpful to review:

- current expenditures using financial reports,
- prior budget documents,
- information from contract or procurement staff about contractual encumbered and expended amounts,
- IDEA Part B State Set-Aside Calculator files from prior years,
- state priorities and input from local educational agencies (LEAs),
- the prior year's Interactive Spreadsheet, and
- the Grants to States Summary Table for the relevant FFY.

Once you have planned and finalized your budget using the Calculator, enter the relevant data from the Calculator into the Interactive Spreadsheet.

Adjust the budget: At the beginning of the Budget Period (July 1) and at other times throughout the life of the grant, you may need to adjust the budget you submitted with the grant application to ensure it is current. When you revise your budget, be sure that the revised budget total matches the original amount reserved so that you are using all available funds.

Remember that if at any time during the life cycle of the grant you adjust budgeted amounts in any single direct cost category or in multiple categories that exceeds 10 percent of the total approved state set-aside amount, you must submit a revised Interactive Spreadsheet to OSEP and obtain prior approval. The IDEA Part B State Set-Aside Calculator will alert you when your revisions exceed the 10 percent threshold. When this happens, please communicate with your OSEP state lead to determine if you need to resubmit the Interactive Spreadsheet and seek OSEP's prior approval.

After obtaining OSEP approval for the adjusted budget, **create a new Calculator file** in the Calculator with a descriptive new name (e.g., "Revised Grant Award FFY 2023 set-aside budget OSEP approved_[date]") and enter the revised budget in the **Application budget** column to track budget revisions approved by OSEP.

Track expenditures: To use the Calculator to track expenditures, enter the actual expenditure data in the specified columns for each period. Doing so allows you to identify and track your use of funds and any potential over- or under-expenditures, which can help you decide how to

adjust your budget. How often you update expenditure data—monthly, quarterly, or less often—depends on your state’s finance system. At a minimum, the data should be updated annually to ensure timely obligation and liquidation of funds.

If you have questions about how to use the Calculator, please email cifr_info@wested.org.

Calculator Layout

The IDEA Part B State Set-Aside Calculator is an Excel workbook that organizes and calculates the budget data required for the Interactive Spreadsheet submitted with the IDEA Part B grant application and tracks expenditures. Tabs in the Calculator correspond with the cost categories in the Interactive Spreadsheet and are labeled as such (e.g., “a. Part B Administration”). **Enter data into shaded cells. Unshaded cells calculate automatically.** Header rows on each data entry worksheet are color coded to correspond with the Budget Period and cannot be edited.

There are two types of state set-aside funds: Administration and Other State-Level Activities. The total maximum amounts available to reserve for each are specified in the Interactive Spreadsheet, and their uses are limited to certain activities defined in 34 CFR §300.704. The Calculator’s **orange tabs (a–g)** in the table below) are cost categories funded by the Administration funds. **Blue tabs (h–v)** are categories supported by funds for Other State-Level Activities. Note that four cost categories—direct services, positive behavior interventions and supports (PBIS), personnel shortages, and capacity building—may be supported by both types of set-aside funds.

Some tab names include abbreviations because of character limits in Excel. Each worksheet in the Calculator has a specific purpose, as shown below, and includes a navigation menu on the left side with links to other sheets in the workbook.

| Calculator Tab | Purpose |
|------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------|
| Title Page | Tab displaying title, author, and disclaimer information |
| Table of Contents | Tab displaying names, descriptions, and links to each subsequent worksheet |
| Getting Started | Worksheet for entering background information for your state’s IDEA Part B grant, including some information copied from the Interactive Spreadsheet |
| State Set-Aside Overview | Summary worksheet displaying auto-populated totals for funds budgeted for Administration and for Other State-Level Activities |
| Administration Cost Category Tabs | |
| a. Part B Administration | Worksheet for entering budget and expenditures for Part B Administration |

| Calculator Tab | Purpose |
|--------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| b. Part C Administration | Worksheet for entering budget and expenditures for Part C Administration. This worksheet is only accessible for states that respond “Yes” to “Is the SEA also the lead agency for Part C?” on the Getting Started tab. |
| c. Support and Direct Services | Worksheet for entering budget and expenditures from Administration funds for support and direct services, including technical assistance, personnel preparation, and professional development and training |
| d. PBIS and Mental Health | Worksheet for entering budget and expenditures from Administration funds to assist LEAs in providing positive behavioral interventions and supports (PBIS) and appropriate mental health services for children with disabilities |
| e. Personnel Shortages | Worksheet for entering budget and expenditures from Administration funds to assist LEAs in meeting personnel shortages |
| f. Capacity Building | Worksheet for entering budget and expenditures from Administration funds to support capacity building activities and improve the delivery of services by LEAs to improve results for children with disabilities |
| g. Joint Part C Policy | Worksheet for entering budget and expenditures to develop and implement a state policy jointly with the state lead agency under Part C and the SEA to provide early intervention services in accordance with Part C to children with disabilities who are eligible for services under the Preschool Grant program and who previously received services under Part C until such children enter, or are eligible under state law to enter, kindergarten or elementary school as appropriate. This worksheet is only accessible for states that respond “Yes” to “Does your state receive a Preschool Grant under 20 USC §1419?” on the Getting Started tab. |
| Other State-Level Activities Cost Category Tabs | |
| h. Monitoring and Enforcement | Worksheet for entering budget and expenditures for monitoring, enforcement, and complaint investigation. States that reserve funds for Other State-Level Activities must reserve a portion of funds for monitoring and enforcement. |
| i. Mediation Process | Worksheet for entering budget and expenditures to establish and implement the mediation process. States that reserve funds for Other State-Level Activities must reserve a portion of funds for the mediation process. |

| Calculator Tab | Purpose |
|---------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| j. Support and Direct Services | Worksheet for entering budget and expenditures for support and direct services, including technical assistance, personnel preparation, and professional development and training |
| k. PBIS and Mental Health | Worksheet for entering budget and expenditures to assist LEAs in providing positive behavioral interventions and supports (PBIS) and appropriate mental health services for children with disabilities |
| l. Personnel Shortages | Worksheet for entering budget and expenditures to assist LEAs in meeting personnel shortages |
| m. Capacity Building | Worksheet for entering budget and expenditures to support capacity building activities and improve the delivery of services by LEAs to improve results for children with disabilities |
| n. Paperwork Reduction | Worksheet for entering budget and expenditures to support paperwork reduction activities, including expanding the use of technology in the IEP process |
| o. Improve Tech Use in Class | Worksheet for entering budget and expenditures to improve the use of technology in the classroom by children with disabilities to enhance learning |
| p. Technology for Access | Worksheet for entering budget and expenditures to support the use of technology to maximize accessibility to the general education curriculum for children with disabilities |
| q. Transition Programs | Worksheet for entering budget and expenditures for development and implementation of transition programs |
| r. Alternative Programming | Worksheet for entering budget and expenditures for alternative programming for children with disabilities who have been expelled from school, and services for children with disabilities in correctional facilities, state-operated or state-supported schools, and charter schools |
| s. Accom and Alt Assessments | Worksheet for entering budget and expenditures to support development and provision of appropriate accommodations for children with disabilities or of alternate assessments that are valid and reliable for assessing the performance of children with disabilities |
| t. TA for Acad Achievement | Worksheet for entering budget and expenditures for technical assistance and direct services to schools or LEAs implementing support and improvement activities because of consistent underperformance of the disaggregated subgroup of children with disabilities |
| u-v. High Cost Fund | Worksheet for entering budget and expenditures for the high cost fund (LEA risk pool). States that reserve funds for the high cost fund must reserve at least 10% of Other State-Level Activities funds for this. |

⚠ WARNING ⚠

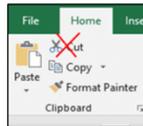
If you are copying and pasting values, you must choose the **Paste Values** option to avoid copying embedded formulas and formatting elements from the source location.

1. To copy data, either select the **Copy** button on the menu bar/ribbon in Excel or use Ctrl+C.
2. To paste values, use one of the following methods:
 - a. Go to the **Home tab** on the ribbon, click on the arrow under **Paste** and select the far-left option under **Paste Values**.
 - b. Right-click in the first destination cell and select **Paste Values**, which is the second option from the left under **Paste Options**.

The **Paste Values** icon is a clipboard with “123” at the bottom:



Note: Do NOT use Cut or Ctrl+X to move data. Using Cut or Ctrl+X will create errors that prevent auto-calculation.



How to Enter Data Into the Calculator: A Step-by-Step Guide

Organization: The state set-aside overview and cost category worksheets cover three different time periods:

- **Budget Period** (blue-shaded columns): July of the grant award FFY through September of the following year.
- **Tydings Period** (orange-shaded columns): the FFY following the award year funding period.
- **Liquidation Period** (green-shaded columns): 120 days following the Tydings Period.

The years in row 2 of each cost category worksheet are based on the grant award FFY entered on the **Getting Started tab**. The Budget Period and Tydings Period have columns for the initial budget, revised budget, expenditures, and unexpended funds (which are auto-calculated based on the information you enter). The Liquidation Period has a column for expenditures that were obligated before the end of the Tydings Period and auto-calculates unexpended funds to be reverted to the U.S. Treasury, unless a late liquidation period has been approved by OSEP.

Note that some columns are blacked out depending on the information entered on the **Getting Started tab**.

- To remove blackout and enter data for the revised budget, Tydings Period budget, and revised Tydings Period budget, select “Yes” on the **Getting Started tab** in cells D14, D15, and D16, respectively.
- To remove blackout and enter data on **b. Part C Administration tab**, select “Yes” on the **Getting Started tab** in cell D8.
- To remove blackout and enter data on **u-v. High Cost Fund tab**, select “Yes” on the **Getting Started tab** in cell D10.

Checklist: This table summarizes the key steps for completing the Calculator. The details of each step are included in the description for each worksheet below. Check off each step as you complete it.

| Step | Action | Instructions Page | Budget Period | Tydings Period | Liquidation Period |
|------|---------------------------------------------------------------------------------------|-------------------|--------------------------|--------------------------|--------------------------|
| 1. | Read the Calculator instructions. | Entire document | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. | Complete the Getting Started tab . | pp. 11–13 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. | Enter budget or expenditure information about Part B Administration on tab a . | pp. 13–15 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

IDEA Part B Set-Aside Calculator Instructions

| Step | Action | Instructions Page | Budget Period | Tydings Period | Liquidation Period |
|------|-------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|--------------------------|--------------------------|--------------------------|
| 4. | Enter budget or expenditure information about Part C Administration on tab b , if applicable. | pp. 13–15 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 5. | Enter budget or expenditure information about Other State-Level Activities funded with Administration funds on tabs c through f . | pp. 13–15 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 6. | Enter budget or expenditure information about a joint Part C policy on tab g . | pp. 13–15 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 7. | Enter budget or expenditure information about Other State-Level Activities on tabs h through t . | pp. 13–16 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 8. | Enter budget or expenditure information about the high cost fund, if the SEA uses this option, on tab u-v . | pp. 13–16 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 9. | Review overall information entered about state set-aside funds on the State Set-Aside Overview tab . | p. 13 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 10. | Enter relevant totals into the Interactive Spreadsheet, review the Interactive Spreadsheet for error messages, and submit to OSEP. | pp. 16–19 | <input type="checkbox"/> | | |

Table of Contents

The Table of Contents provides a brief description of each tab in the workbook along with links to those tabs.

Getting Started

Column A displays a navigation menu with links to all tabs in the workbook. This column appears on each cost category worksheet that follows the **Getting Started tab**.

Data entry is required. All data entry will be in column D.

- Cell D2: State
 - Select your state from the dropdown.
- Cell D3: Grant Award Federal Fiscal Year
 - Enter the FFY associated with the grant award as a four digit number.
- Cell D4: Total grant amount
 - Copy and “paste values” the total grant amount as found in the Grants to States Summary Table column B or the Interactive Spreadsheet cell I5.
- Cell D5: Maximum available for Administration
 - Copy and “paste values” the maximum available for Administration as found in the Grants to States Summary Table column D or the Interactive Spreadsheet cell I9.
- Cell D6: Amount set aside for Administration
 - Enter the amount you would like to set aside for Administration. If you have already completed the Interactive Spreadsheet, copy and “paste values” from cell I11.
- Cell D7: Maximum Administration amount available for Other State-Level Activities
 - This number is calculated based on the amount set aside for Administration entered in cell D6 and increases (because of inflation) since 2004. It should match cell B32 in the Interactive Spreadsheet.
- Cell D8: Is the SEA also the lead agency for Part C?
 - Use the dropdown to select “Yes” if the SEA is also the lead agency for Part C and “No” if it is not.
- Cell D9: Does your state receive a Preschool Grant under 20 USC §1419?
 - Use the dropdown to select “Yes” if your state receives a Preschool Grant under 20 USC §1419 (known as an IDEA Section 619 grant) and “No” if it does not.
- Cell D10: Do you wish to use funds for a high cost fund?
 - Use the dropdown to select “Yes” if your state is going to use funds for a high cost fund under 34 CFR §300.704(c) and “No” if it is not. Ensure that cell H91 on the Interactive Spreadsheet matches the value you chose here.
- Cell D11: Maximum amount for Other State-Level Activities
 - Cell E12 will show specific instructions based on what you previously entered in cells D6 and D10. Follow these instructions to enter the correct maximum amount for Other State-Level Activities from the Grants to States Summary Table or the Interactive Spreadsheet in cell D11.
- Cell D12: Amount set aside for Other State-Level Activities
 - Enter the amount you would like to set aside for Other State-Level Activities. If you have already completed the Interactive Spreadsheet, copy and “paste values” from cell I98.
- Cell D13: Total amount set aside
 - This number will auto-populate based on information you entered in this worksheet. It is the sum of the amounts set aside for Administration and for Other State-Level Activities.

- Cell D14: Are you revising your application budget?
 - Use the dropdown to select “Yes” if you are revising or have revised your application budget. The default for this cell is “No.”
- Cell D15: Are you preparing a budget for the Tydings Period?
 - Use the dropdown to select “Yes” if you are preparing or have prepared a budget for the Tydings Period. The default for this cell is “No.”
- Cell D16: Are you revising your Tydings Period budget?
 - Use the dropdown to select “Yes” if you are revising or have revised your Tydings Period budget. The default for this cell is “No.”

Error messages may appear in column F in rows 6, 12, and 13 if the information you entered is inconsistent with information in the Interactive Spreadsheet. This is normal and expected when you are in the process of creating a budget. After completing your budget, check this tab for error messages and address any inconsistencies.

State Set-Aside Overview

This summary worksheet displays auto-populated totals for all IDEA Part B Section 611 state set-aside funds budgeted and expended in the workbook. Data entry is not required. The worksheet displays warning messages for these situations:

- The state has reserved funds for Other State-Level Activities but has not reserved a portion of those funds for monitoring and enforcement.
- The state has reserved funds for Other State-Level Activities but has not reserved a portion of those funds for the mediation process.
- The total for Administration or Other State-Level Activities does not match the amount entered on the **Getting Started tab**.
- The total for Other State-Level Activities from Administration funds exceeds the maximum amount on the **Getting Started tab**.
- The total for Administration or Other State-Level Activities exceeds the maximum amount entered on the **Getting Started tab**.
- The changes among cost categories in a revised budget add up to a difference of 10 percent or more from the application budget. When this happens, please communicate with your OSEP state contact to determine if you need to resubmit the Interactive Spreadsheet for approval. After obtaining OSEP approval to make the changes, create a new file with a descriptive new name (e.g., “Revised Grant Award FFY 2023 set-aside budget OSEP approved_[date]”) and enter the revised budget in the **Application budget** column to track additional budget revisions.

If a warning message is triggered, an alert will appear in cell C2 above the list of cost categories and a note will appear in column A to indicate the specific warning type.

Cost Category Worksheets

Data entry is required on any of these worksheets that are relevant to your SEA.

These tab names correspond with the cost categories listed in the Interactive Spreadsheet and are labeled with letters matching those in column G of the Interactive Spreadsheet. The first worksheet is for Part B Administration and the final one is for the high cost fund. Most worksheets are identical; some worksheets have special considerations, which are described separately below.

In each worksheet, enter your budget or expenditure information in the appropriate column:

- **Budget item:** Enter information for specific budget line items, including personnel, materials, and other items.
- **Application budget (Budget Period):** Enter the budget information. The totals for each cost category will be used to complete the Interactive Spreadsheet.
- **Revised budget (Budget Period):** If you revise your application budget, enter the information here. To make this column available for data entry, select “Yes” in cell D14 on the **Getting Started tab**. The Calculator will automatically copy the amounts from the original Application budget column into the Revised budget column. Update budget numbers as needed.
- **Expenditures during Budget Period:** Enter cumulative expenditures during the Budget Period. You can update this column as often as you review expenditures (for example, monthly or quarterly).
- **Unexpended funds after Budget Period:** The tool will auto-calculate the amount unexpended of budgeted funds remaining by subtracting amounts entered in the Expenditures column from either the Application budget column or, if you have revised your budget, the Revised budget column. Negative amounts (indicating that more was expended than budgeted) will be shown in red.
- **Tydings Period budget:** If you have unexpended funds from the application or revised budget, use this column to manage your remaining funds and track expenditures during the Tydings Period. To make this column available for data entry, select “Yes” in cell D15 on the **Getting Started tab**. The Calculator will automatically copy amounts from the Unexpended funds after Budget Period column for each budget item into the Tydings Period budget column. Review and update budget numbers as needed.
- **Revised budget (Tydings Period):** If you revise your Tydings Period budget, enter the information here. To make this column available for data entry, select “Yes” in cell D16 on the **Getting Started tab**. The Calculator will automatically copy the amounts from the Tydings Period budget column into the Revised budget (Tydings Period) column. Update budget numbers as needed.
- **Expenditures during Tydings Period:** Enter cumulative expenditures during the Tydings Period. You can update this column as often as you review expenditures (for example, monthly or quarterly).

- **Unexpended funds after Tydings Period:** The tool will auto-calculate the amount unexpended of budgeted funds remaining by subtracting amounts entered in the Expenditures column from the most updated budget column.
- **Expenditures during Liquidation Period that were obligated before end of Tydings Period:** To ensure that you have expended all previously obligated funds, enter cumulative expenditures during the Liquidation Period. During this period, you may not expend funds that were not obligated by the end of the Tydings Period.
- **Unexpended funds after Liquidation Period:** The tool will auto-calculate the amount of funds unexpended after the Liquidation Period by subtracting amounts entered in the Expenditures during Liquidation Period column from the Unexpended funds after Tydings Period column. Negative amounts (indicated that more was liquidated than was available) will be shown in red. Any unexpended funds after the Liquidation Period must be reverted to the U.S. Treasury unless a late liquidation period has been approved.

Special Considerations

Activities Funded With Both Types of Set-Aside Funds

Some state-level activities can be supported with Administration funds and/or with Other State-Level Activities funds. These activities appear in the following worksheets:

| Activity | Worksheet for Activities Funded With Administration Set-Aside | Worksheet for Activities Funded With State-Level Activities Set-Aside |
|-------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------|-----------------------------------------------------------------------|
| Support and direct services, including technical assistance, personnel preparation, and professional development and training | c. Direct Services | j. Direct Services |
| Assistance to LEAs in providing PBIS and appropriate mental health services for children with disabilities | d. PBIS and Mental Health | k. PBIS and Mental Health |
| Assistance to LEAs in meeting personnel shortages | e. Personnel Shortages | l. Personnel Shortages |
| Support for capacity building activities and improving the delivery of services by LEAs to improve results for children with disabilities | f. Capacity Building | m. Capacity Building |

Tab b. Part C Administration

This worksheet will be unavailable for data entry if the user selects “No” in cell D8 on the **Getting Started tab**. Only SEAs that also serve as the lead agency may budget Administration funds for Part C administration.

Tab g. Joint Part C Policy

This worksheet will be unavailable for data entry if the user selects “No” in cell D9 on the **Getting Started tab**. Only states that receive a Preschool Grant under 20 USC §1419 may budget Administration funds for a joint Part C policy.

Tab h. Monitoring and Enforcement

If an SEA reserves any Section 611 funds for Other State-Level Activities, it must budget at least \$1 for monitoring and enforcement.

Tab i. Mediation Process

If an SEA reserves any Section 611 funds for Other State-Level Activities, it must budget at least \$1 for the mediation process.

Tab u-v. High Cost Fund

This worksheet will be unavailable for data entry if the user selects “No” in cell D10 on the **Getting Started tab**. Only states that elect to implement a high cost fund under 34 CFR §300.704(c) may budget funds on this worksheet. This worksheet includes only two pre-filled budget items.

The worksheet will display a warning message if you reserve less than 10 percent of the amount of funds reserved for Other State-Level Activities. A warning message will appear if the SEA budgets more than 5 percent for support for innovative and effective ways of cost sharing by the state, by an LEA, or among a consortium of LEAs, as determined by the state in coordination with representatives from LEAs.

Only the Budget Period columns are available on this worksheet. This is because any funds left over after the Budget Period must be allocated to LEAs as IDEA flow-through funds in the last year they are available, according to 34 CFR §300.704(c)(9).

How to Enter Data From the Calculator Into the Interactive Spreadsheet

The table below cross-references the Calculator with the Interactive Spreadsheet. Once you have completed the budget, enter the Calculator amounts into the Interactive Spreadsheet and verify that the information matches before submitting the Interactive Spreadsheet to OSEP with the annual grant application.

| Data Element in the Interactive Spreadsheet | Location in the IDEA Part B State Set-Aside Calculator | Location in the Interactive Spreadsheet | Action |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------|------------------------------------------------|---------------------------|
| Total Grant Amount | Getting Started tab, cell D4 | I5 | Verify that numbers match |
| Maximum Available for Administration | Getting Started tab, cell D5 | I9 | Verify that numbers match |
| Amount set aside for Administration | Getting Started tab, cell D6 | I11 | Copy and Paste Values |
| a. Part B Administration | State Set-Aside Overview tab, cell D5 | H21 | Copy and Paste Values |
| b. Part C Administration | State Set-Aside Overview tab, cell D6 | H24 | Copy and Paste Values |
| Maximum Administration amount available for Other State-Level Activities | Getting Started tab, cell D7 | B32 | Verify that numbers match |
| c. For support and direct services, including TA, personnel preparation, and PD and training (from Administration funds) | State Set-Aside Overview tab, cell D8 | H35 | Copy and Paste Values |
| d. To assist LEAs in providing PBIS and appropriate mental health services for children with disabilities (from Administration funds) | State Set-Aside Overview tab, cell D9 | H39 | Copy and Paste Values |
| e. To assist LEAs in meeting personnel shortages (from Administration funds) | State Set-Aside Overview tab, cell D10 | H41 | Copy and Paste Values |
| f. To support capacity building activities and improve the delivery of services by LEAs to improve results for children with disabilities (from Administration funds) | State Set-Aside Overview tab, cell D11 | H45 | Copy and Paste Values |
| Subtotal, Administration funds used for Other State-Level Activities | State Set-Aside Overview tab, cell D12 | H47 | Verify that numbers match |

IDEA Part B Set-Aside Calculator Instructions

| Data Element in the Interactive Spreadsheet | Location in the IDEA Part B State Set-Aside Calculator | Location in the Interactive Spreadsheet | Action |
|-------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------|------------------------------------------------|-----------------------------------------|
| g. To develop and implement a state policy jointly with the lead agency under Part C and the SEA to provide early intervention services | State Set-Aside Overview tab, cell D13 | H58 | Copy and Paste Values |
| Total amount set aside for Administration | State Set-Aside Overview tab, cell D14 | I62 | Verify that numbers match |
| Do you wish to use funds for a high cost fund? (Yes or No) | Getting Started tab, cell D10 | H91 | Select the same value in both dropdowns |
| Maximum for Other State-Level Activities | Getting Started tab, cell D11 | H96 | Verify that numbers match |
| Amount set aside for Other State-Level Activities | Getting Started tab, cell D12 | I98 | Copy and Paste Values |
| Amount used for high cost fund (only if Getting Started tab cell D10 and Interactive Spreadsheet tab Cell H91 are “Yes”) | State Set-Aside Overview tab, cell D29 | H110 | Copy and Paste Values |
| h. For monitoring, enforcement, and complaint investigation | State Set-Aside Overview tab, cell D16 | H116 | Copy and Paste Values |
| i. To establish and implement the mediation process, including providing for the cost of mediators and support personnel | State Set-Aside Overview tab, cell D17 | H120 | Copy and Paste Values |
| j. For support and direct services, including TA, personnel preparation, and professional development and training | State Set-Aside Overview tab, cell D18 | H125 | Copy and Paste Values |
| k. To assist LEAs in providing PBIS and appropriate mental health services for children with disabilities | State Set-Aside Overview tab, cell D19 | H129 | Copy and Paste Values |
| l. To assist LEAs in meeting personnel shortages | State Set-Aside Overview tab, cell D20 | H131 | Copy and Paste Values |
| m. To support capacity building activities and improve the delivery of services by LEAs to improve results for children with disabilities | State Set-Aside Overview tab, cell D21 | H134 | Copy and Paste Values |

IDEA Part B Set-Aside Calculator Instructions

| Data Element in the Interactive Spreadsheet | Location in the IDEA Part B State Set-Aside Calculator | Location in the Interactive Spreadsheet | Action |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------|------------------------------------------------|-----------------------|
| n. To support paperwork reduction activities, including expanding the use of technology in the IEP process | State Set-Aside Overview tab, cell D22 | H137 | Copy and Paste Values |
| o. To improve the use of technology in the classroom by children with disabilities to enhance learning | State Set-Aside Overview tab, cell D23 | H140 | Copy and Paste Values |
| p. To support the use of technology to maximize accessibility to the general education curriculum for children with disabilities | State Set-Aside Overview tab, cell D24 | H144 | Copy and Paste Values |
| q. Development and implementation of transition programs | State Set-Aside Overview tab, cell D25 | H148 | Copy and Paste Values |
| r. Alternative programming for children with disabilities who have been expelled from school, and services for children with disabilities in correctional facilities, children enrolled in state-operated or state-supported schools, and children with disabilities in charter schools | State Set-Aside Overview tab, cell D26 | H153 | Copy and Paste Values |
| s. To support the development and provision of appropriate accommodations for children with disabilities, or the development and provision of alternate assessments that are valid and reliable for assessing the performance of children with disabilities | State Set-Aside Overview tab, cell D27 | H159 | Copy and Paste Values |
| t. To provide TA to schools and LEAs and direct services to schools or LEAs implementing comprehensive support and improvement activities or targeted support and improvement on the basis of consistent underperformance of the disaggregated subgroup of children with disabilities in order to improve academic achievement based on the challenging academic standards | State Set-Aside Overview tab, cell D28 | H172 | Copy and Paste Values |

IDEA Part B Set-Aside Calculator Instructions

| Data Element in the Interactive Spreadsheet | Location in the IDEA Part B State Set-Aside Calculator | Location in the Interactive Spreadsheet | Action |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------|-----------------------------------------|---------------------------|
| u. To establish and make disbursements from the high cost fund to LEAs during the first and succeeding fiscal years of the high cost fund (only if you are using funds for the high cost fund) | u-v. High Cost Fund tab, cell D4 | H187 | Copy and Paste Values |
| v. To support innovative and effective ways of cost sharing by the state, by an LEA, or among a consortium of LEAs, as determined by the state in coordination with representatives from LEAs | u-v. High Cost Fund tab, cell D5 | H193 | Copy and Paste Values |
| Subtotal, High Cost Fund | u-v. High Cost Fund tab, cell D6 | H201 | Verify that amounts match |

Technical Assistance

If you need help using the IDEA Part B State Set-Aside Calculator: Section 611, please contact your CIFR TA liaisons at cifr.wested.org/contact/.

The Center for IDEA Fiscal Reporting (CIFR) is a partnership among WestEd, AEM Corporation, American Institutes for Research (AIR), Emerald Consulting, the Frank Porter Graham Child Development Institute at the University of North Carolina at Chapel Hill, the Center for Technical Assistance for Excellence in Special Education (TAESE) at Utah State University, and Westat. The Improve Group is CIFR's external evaluator.

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Project Officer: Charles Kniseley. January 2025.

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