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**IDAPA 08  
TITLE 02  
Chapter 02**

**08.02.02 - SCHOOL DISTRICT FISCAL AFFAIRS  
STATE BOARD OF EDUCATION FOR PUBLIC SCHOOLS, K-12**

**000. -- 099. (RESERVED).**

**100. FUNDS WITHHELD - LATE SUBMISSION OF RECORDS.**

All professional staff records and noncertified employee records from each school district should be sent to the State Department of Education by October 15 of each year. Should a district be delinquent with the forms, apportionment payment to that district will be withheld until such time as that district has met its obligation. (5-17-93)

**101. -- 149. (RESERVED).**

**150. DETERMINATION OF (AVERAGE DAILY ATTENDANCE) ADA - EARLY GRADUATION.**

When calculating the aggregate average daily attendance for the educational support program, students graduating from high school prior to the end of the school year will have their ADA for the first semester (second trimester) counted as if they were in attendance during the second semester (third trimester) of the school year. (5-17-93)

**151. -- 199. (RESERVED).**

**200. KINDERGARTEN - DOUBLE SESSION AUTHORIZED.**

Upon annual application and approval by the State Superintendent of Public Instruction, school districts are authorized to operate kindergarten programs which will involve students in two (2) sessions daily and they shall be reimbursed for each session. The maximum reimbursement for any pupil shall not exceed one hundred eight (180) sessions. (5-17-93)

**201. -- 249. (RESERVED).**

**250. ANCILLARY PERSONNEL - BASE SALARY.**

A regular salary schedule is defined as the base salary for teachers, without amendments for any purpose, that has been approved by the school district board of trustees. Allowable salary for certificated ancillary personnel may recognize extended time of employment in the school year. (5-17-93)

**251. -- 299. (RESERVED).**

**300. SPECIAL EDUCATION FUNDING FOR DISTRICTS WITH APPROVED PROGRAMS.**

01. Ancillary Personnel.

a. State reimbursement at eight percent (80%) of the contract salary based upon placement on the district's regular teacher's salary schedule is available for the following ancillary professional approved positions: audiologists, consulting teachers, directors of special education, facilitators of gifted/talented programs, juvenile detention center teachers, occupational therapists, physical therapists, preschool teachers, psychological examiners, school psychologists, social workers, special education teachers, speech/language pathologists, and supervisors of special education. (5-17-93)

b. Positions are approved based on availability and need. Approved ancillary para-professional positions are considered to be part of the district's total ancillary allocation. Professional and para-professional ancillary positions may be exchanged using an annually determined weighted conversion factor upon State Department of Education approval. (5-17-93)

c. The allowance for special education para-professional shall not exceed eight percent (80%) of a maximum amount determined by the State Department of Education. (5-17-93)

d. For a teacher of a homebound student, there shall be pro-rating of the time spent related to full-time home instruction. State ancillary funding may not be available for a homebound teacher if the teacher is already

receiving ancillary state funding as a special education teacher or another ancillary position. (5-17-93)

e. In school districts where administrative and related service professional personnel are not available, approved and certified personnel may be employed on a part-time or daily basis in order to assess students, to determine eligibility for placement in a special education program, and to assist in the development and implementation of the Individual Education Program. State reimbursement of eighty percent (80%) of the cost of these contracted services, subject to ancillary approval limits, will be made to districts involved with such arrangements. (5-17-93)

02. Reimbursement for Exceptional Child Support Units. State reimbursement provided by exceptional child support units will be based on the following formula: (5-17-93)

a. Preschool students will generate funding based upon the weekly hours and minutes they are enrolled in special education. (5-17-93)

b. From the fall elementary enrollment of kindergarten through grade six (K-6), subtract the elementary residential facility students included in Subsection 300.04; multiply the result by Subsection 300.06. Add the elementary residential facility students included in Subsection 300.04 to the product. (5-17-93)

c. From the fall regular secondary enrollment of grades seven through twelve (7-12), subtract the secondary residential facility students included in Subsection 300.04; multiply the result by .055. Add the secondary residential facility students included in Subsection 300.04 to the product. (5-17-93)

d. Add the juvenile detention facility students from Subsection 300.03 to the total of the answers obtained in Subsections 300.03.a through 02.c. (5-17-93)

e. Divide Subsection 300.03.d. by the exceptional child divisor to determine the number of exceptional child units. Secondary programs with a smaller divisor may use the smaller divisor for their secondary computation. (5-17-93)

f. Elementary and secondary exceptional child support units will be calculated using one hundred percent (100%) Average Daily Attendance (ADA), and the ADA will be subtracted from their respective regular elementary and secondary administrative unit for support unit computations. (5-17-93)

03. Reimbursement for Juvenile Detention Facility Students. District which educate school age students placed by Idaho court order in juvenile detention facilities shall be eligible for an allowance equivalent to the previous year's certified local annual tuition rate per pupil. This district allowance shall be in addition to support unit funding and included in district apportionment payments, subject to approval of district applications by the State Department of Education. (5-17-93)

04. Reimbursement for Residential Facility Students. Districts which educate school age special education students residing in state institutions, licensed and certified intermediate care facilities, or licensed private non-profit residential facilities shall be eligible for an allowance equivalent to the previous year's certified local annual tuition rate per pupil. This district allowance shall be in addition to exceptional child unit funding and included in district apportionment payments, subject to approval of district applications by the State Department of Education. (5-17-93)

05. Contracting for Educational and Related Services. (5-17-93)

a. A school district which contracts for special education services with another agency may claim reimbursement up to a maximum amount of state funding, as annually determined by the State Department of Education, less the district's certified annual tuition rate. When an agency contracts for the education of exceptional children, all such children shall be enrolled in the district of their residence and the agency shall certify to the home school district the daily record of attendance of such district. (5-17-93)

b. For special education contracts between local school districts the district receiving service shall pay the district providing the service the amount of the providing district's local annual tuition rate as certified under the

provision of Idaho Code. The school district providing service shall include students served within such contract within the total number of special education students used to calculate exceptional education support units. Charges for additional costs may be negotiated between the districts. (5-17-93)

**301. -- 349. (RESERVED).**

**350. AUTHORIZATION FOR THE STATE DEPARTMENT OF EDUCATION TO ANNUALLY APPROVE SPECIAL EDUCATION AGENCIES AND CONTRACTS.**

The State Board of Education has granted the State Department of Education the authority to approve all contractual agencies and each special education contract utilizing the following State Board of Education policies and procedures. (5-17-93)

01. Request. An agency, hospital, or corporation wishing to be approved for contractual services for special education shall make a formal request to the State Department of Education. This application shall contain information as determined necessary by the State Department of Education to meet the State Board of Education rules, Idaho Code, and federal regulations. (5-17-93)

02. Requirements. In order for an agency, hospital, or corporation to be approved for contractual services for the education of exceptional children, all rules adopted by the State Board of Education must be followed, including properly certified personnel, comprehensive child identification procedures, due process practices, adequate facilities, in-service training for personnel, and ongoing evaluation. (5-17-93)

03. Facility Review. The State Department of Education shall visit all in-state agencies, hospitals, and corporations making application in order to review the existing educational program to determine if State Board of Education Rules are being followed. The State Department of Education shall visit out-of-state programs or request a certified statement (or both) from the appropriate state education agency providing assurances of an approvable and quality educational program. Local school districts will not be visited if they have a special education program approved by the State Department of Education. (5-17-93)

04. Approval. After satisfactory assurance of a suitable and quality educational program, the State Department of Education shall approve an applicant school district, agency, hospital, or corporation for special education contractual services. (5-17-93)

05. Contract Form. After approval has been given to a school district, agency, hospital or corporation for special education contractual services, the local school district shall submit to the State Department of Education an appropriate contract on an approved form. (5-17-93)

06. Notification. The State Department of Education shall approve or disapprove all special education contracts and notify the appropriate local school district as well as any contractual unit. (5-17-93)

07. Monitoring. The State Department of Education shall monitor the ongoing progress quality of the contractual program in the same method that local school district special education programs are reviewed. (5-17-93)

08. Record Maintenance. The State Department of Education shall maintain a record of contractual services including the number and type of children being served, a listing of contractual programs, and the total amount of state funds authorized for such programs. (5-17-93)

**351. -- 399. (RESERVED).**

**400. REIMBURSEMENT TO DISTRICTS FOR SUBSTITUTE COSTS.**

The Professional Standards Commission (PSC) is authorized to reimburse the employing district of a classroom teacher member of the PSC for the costs incurred in the employment of a substitute for a member while the member is engaged in PSC business. Such reimbursement may be made for each instance in which a substitute is employed as a replacement for a member beyond six (6) days during a given school year. Reimbursement may be made upon request by the employing district submitted in a manner determined by the PSC. Reimbursement shall be based upon the prevailing rate for substitutes in that district. (5-17-93)

**401. -- 499. (RESERVED).**

**500. SCHOOL DISTRICT BUILDING ACCOUNT.**

The board of trustees of any school district may apply to the State Board of Education to receive a payment or payments from the School District Building Account as authorized under Idaho Code 33-905. (5-17-93)

01. Application for Payment. The application for payments from the School District Building Account shall include:

a. A statement of need; (5-17-93)

b. A statement of the condition and utilization of all of the district's existing facilities including the dates of construction and any significant remodeling or additions. (5-17-93)

c. A history of the district's classroom student/teacher ratios, how these ratios have been impacted by a lack of classroom space, and how these ratios would be improved by the project being requested for approval. This statement should include building ratios as well as the overall district student/teacher ratio; (5-17-93)

d. A statement of the district's existing tax levies for school plant facilities and bond interest redemption, along with how these levies relate to the district's levy capacity. (5-17-93)

e. A statement of the district's market value for assessment purposes as such valuation existed on December 31 of the previous year and other factors, if any, that affect the district's ability to finance school construction. (5-17-93)

f. A statement of past efforts to levy for the project for which funding is being requested; and (5-17-93)

g. A description of any unique or special circumstances that should be considered in the evaluation of the application. (5-17-93)

02. Application Deadline. The deadline for submission of applications shall be January 30th of each year. (5-17-93)

03. Eligibility. The State Board of Education shall be responsible for determination of which school districts receive payments from the School District Building Account. The State Board shall: (5-17-93)

a. Review all applications submitted by the established deadline taking into consideration the criteria of need, wealth, and effort established in Section 33-905, Idaho Code; (5-17-93)

b. Require submission of an application only when there have been substantial changes in the district which could alter the status of original determination; (5-17-93)

c. Determine a priority of school districts eligible to receive monies from the School District Building Account. Such priority shall be based on a point system. Once established, the priority shall be annually reviewed. Unless significant new information has been submitted which impacts the original determination, the priority will not be altered; (5-17-93)

d. Determine a priority within forty-five (45) days of the application submission deadline; and (5-17-93)

e. Award to each successful grantee twenty-five percent (25%) of the costs of the approved project. (5-17-93)

04. Point System for Determining Priority. The point system for determining the priority of eligible districts is based on the following rating and weighted values: (5-17-93)

- a. Need: 0-10 points, 3.5 weighted value for each point awarded; (5-17-93)
- b. Effort: 0-10 points, 2.0 weighted value for each point awarded; (5-17-93)
- c. Ability: 0-10 points, 2.0 weighted value for each point awarded; (5-17-93)
- d. Past efforts (levies attempted but failed): 0-10 points, .5 weighted value for each point awarded; (5-17-93)
- e. Student/teacher ratio improvement: 0-10 points, 1.0 weighted value for each point awarded; (5-17-93)
- f. Unique/special circumstances: 0-10 points, 1.0 weighted value for each point awarded; (5-17-93)

05. Documentation of Revenue Sources. The school district shall, within twelve (12) months of receipt of the approved state portion, submit documentation to the State Board of Education of the approved revenue source or sources that will be utilized to raise the district's portion. Failure to meet this requirement will result in return of the state grant along with any interest accrued on these monies. (5-17-93)

**451. -- 499. (RESERVED).**

**500. OUT-OF-STATE TUITION.**

01. Annual Agreement. An annual agreement for out-of-state tuition signed by a local board of trustees and approved by the State Board of Education may allow students who are residents of the Idaho school district which borders on an adjacent state to attend school in the adjacent state for educational services in kindergarten through grade twelve (K-12). (5-17-93)

02. State Support Program Allowance. An Idaho school district shall be eligible to receive from the state educational support program an amount equal to the cost of the out-of-state tuition contract less the amount of local district contribution times the percentage the average daily attendance (ADA) of tuition students is to the total ADA in the school district. (5-17-93)

**501. -- 549. (RESERVED).**

**550. REIMBURSEMENT TO DISTRICTS FOR A FEASIBILITY STUDY FOR HIGH SCHOOL OR SCHOOL DISTRICT CONSOLIDATION.**

01. Application Procedure. Applications for reimbursement shall be submitted to the State Superintendent of Public Instruction in narrative form with supporting documents and shall include the following: (5-17-93)

- a. A copy of the feasibility study; (5-17-93)
- b. A copy of the consolidation plan, when appropriate; (5-17-93)
- c. A summary of school board deliberations or joint sessions that were held by the participating school boards; (5-17-93)
- d. A summary of all public hearing held, if any; and (5-17-93)
- e. An itemized listing of reimburseable costs. (5-17-93)

02. Reimburseable and Non-Reimburseable Costs. Allowable costs for a feasibility study may include contracts for technical services, costs of public hearings, telephone, supplies, materials, publications, and travel. The costs of the following items shall not qualify for reimbursement. (5-17-93)

- a. Salary of any person regularly employed part-time or full-time by the applicant school district; (5-17-93)
  - b. Rental of district-owned facilities; and (5-17-93)
  - c. Costs incurred prior to July 1, 1989, the enactment date of the enabling legislation (Section 33-310B and 33-3007A, Idaho Code). (5-17-93)
03. **Maximum Reimbursement Allowed.** The total costs reimbursed shall not exceed five thousand dollars (\$5,000) for each feasibility study. A school district may receive reimbursement for more than one (1) feasibility study, but the aggregate total reimbursement for all studies shall not exceed five thousand dollars (\$5,000) during any consecutive three-year period. (5-17-93)
04. **Notification of Approval.** Upon verification of the applicant school district's fiscal encumbrance for a feasibility study, the State Department of Education shall notify the district and include the reimbursement payment in the district's apportionment payment for the year in which the expenses were incurred. (5-17-93)

**551. -- 999. (RESERVED).**