COLORADO
Department of Education

IDEA Fiscal Introduction

August 2026

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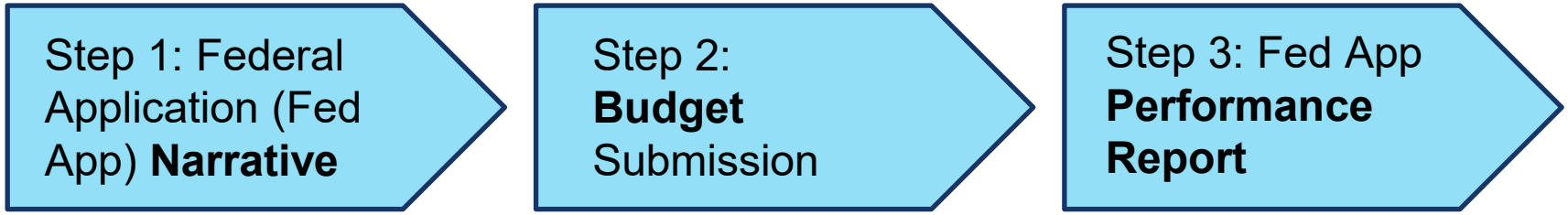
Session Objectives

- The Importance of the Federal Application Narrative
- IDEA Submission Requirements
- IDEA Budget Nuts and Bolts
- General Budget Awareness
- Upcoming Timelines and Deadlines
- Resources

The Importance of the Federal Application Narrative

- Every Administrative Unit (AU) is required to submit a 3-year Narrative, describing how they plan to expend IDEA Part B and Preschool Funds. 34 CFR §300.200 - 300.202
- The Federal Application Narrative (Fed App Narrative) dictates what you can spend your IDEA allocation on
- Consists of 3 parts
  - Federal Application Narrative
  - Budgeting approval
  - Performance Reports

Budget Submission Requirements



Budget Submission Step 1: Federal Application Narrative

- Full Application is due every 3 years
- Assurances, Board President Signature and Project F are **annual** submissions
- Due June 30 each year
- Please review what your current AU Narrative is
  - This will determine what you can spend your IDEA allocation on
  - Amendments can be made twice a year – these are not retroactive

Budget Submission Step 2

- Submitting line items for the budget
  - Personnel Qualifications will be checked
  - Approved Facility Schools will be cross referenced
  - Alignment with Narrative will be verified
- Must complete this step to begin to Request for Funds and be reimbursed for expenditures

Budget Submission Step 3

- Performance Report
  - Yearly reporting on **WHAT** and **HOW** your dollars were spent
  - Clear and concise indicating program accomplishments, data justification, challenges & delays experienced and stakeholder impact
  - Due at the end of October for the proceeding year
    - i.e. 2025-26 school year performance report is due October 30, 2026

IDEA Nuts and Bolts

Sections of IDEA Narrative Part 1

- IDEA Part B – used for students ages 3-21
  - Project A – main section where most funds are spent
    - Salaries/Benefits
    - Out of District Placement
    - Materials and Supplies
    - Indirect Costs
  - Project B – ESY
  - Project C – Charter Schools
  - Project D – Voluntary Coordinated Early Intervening Services (CEIS)
  - Project E – Title I Schoolwide Program
  - Project F – Proportionate Share

Sections of IDEA Narrative Part 2

- **Proportionate Share (Project F)** - To ensure the provision of equitable services for parentally-placed private school children with disabilities. Each AU is required to determine:
  - The number of eligible children with disabilities enrolled by parents in private schools within the AU's jurisdiction regardless of refusal of services, using data collected between October and December.
  - Calculate the amount of IDEA school-age and preschool funds; by using the prior years numbers (i.e 2026-27 amount will be based on Fall 2025 student numbers).
  - After consultation, expend the Proportionate Share of its IDEA Part B federal funds to provide equitable services to parentally placed children with disabilities.

Proportionate Share Continued

- Consultation is ongoing, meaning more than 1 time per year
  - Minimum recommendation:
    - One time in the fall (gather student numbers) and solidify plan for current year
    - One time in the spring to determine next year planning/recap of prior year
- Common Difficulties encountered
  - Unresponsive Private Schools
  - Private schools who do not want to participate
  - Determining if a school qualifies under Proportionate Share

Sections of IDEA Narrative Pt 3

- **Comprehensive Coordinated Early Intervening Services – CCEIS (Mandatory Project D)**
  - AUs who are identified with Significant Disproportionality for 3 consecutive years.
  - Root Cause Analysis
  - Action Plan
  - Budget Submission
  - Student Count Submission

Sections of IDEA Narrative Pt 4

- **IDEA Preschool** - Used for students ages 3-5
  - Project A
    - Salaries/Benefits
    - Out of District Placement
    - Materials and Supplies
    - Indirect Costs
  - Project B - ESY

General Budget Awareness

What funds are potentially available to your AU?

Possible Buckets

- IDEA Part B
- IDEA Preschool
- General Fund
  - ECEA vs Local
- Medicaid
- Other Special Mills/Bonds that have been passed

Questions to Ask

- Who oversees each of these funds?
- What is being spent from each bucket as it relates to Special Education?
- Do Federal and State funding cover all Special Education costs, or do local funds contribute as well?
- What are your most expensive line items?
- How is staffing determined?
- If your AU is an Authorizer of Charter schools, what do those agreements entail?

Submission Deadlines

Upcoming IDEA Budget Timelines and Due Dates

Initial Submissions

- Fed App Narratives – June 30th each year
- Initial IDEA Budget – Due October 30th
- Annual Performance Reports – Due October 30th

Amendments/Revisions

- Fed App Narrative Amendments – Open the month of January
- IDEA Budget Revisions – Open the month of February

Resources

- The IDEA Narrative and Budget are located in the DMS found here: https://www.cde.state.co.us/idm/essu-data
- IDEA Fiscal Resources
  - Proportionate Share Procedures
  - Three Year Narrative Cycle