



Connecticut State Department of Education (CSDE)
Bureau of Special Education (BSE)

IDEA Part B Fiscal Monitoring – LEA High Level of Engagement (LOE) Worksheet

Local Educational Agency (LEA) Contact Information

_____	_____	_____
Name of LEA	Date of Review	Name of Person Completing Form
_____	_____	_____
Title of Person Completing Form	Phone	Email

Instructions

Districts must complete the LEA high LOE worksheet on the following pages and attach all required documentation. Please label required documentation by “Area of Review” (e.g., A1, A2, A3, B1, B2, B3, etc.), as applicable. Additionally, Districts must complete the attestation on the last page.

The completed worksheet and required documentation must be emailed, **no later than Tuesday, May 26, 2026**, to Alycia M. Trakas, Education Consultant/IDEA Fiscal Manager at Alycia.Trakas@ct.gov or mailed to: ATTN: Alycia M. Trakas
Bureau of Special Education
P.O. Box 2219
Hartford, CT 06106

*The CSDE is available for an onsite visit to support this process.

LEA High LOE Worksheet

Area of Review	Code of Federal Regulation (CFR) Citation	Required Documentation for Verification of Policy/Procedure
<p>A. LEA Maintenance of Effort (MOE): Each year the LEA must budget, for the education of students with disabilities (SWDs), at least as much as it expended in the most recent year it met LEA MOE (Eligibility Standard) AND the LEA must expend, for the education of SWDs, at least as much as it expended in the most recent year it met LEA MOE (Compliance Standard).</p>	<p>34 CFR §300.203 34 CFR §300.204 34 CFR §300.205</p>	<p>Review LEA MOE practices and attach the following required documentation:</p> <p><input type="checkbox"/> A1. LEA MOE Written Protocol.</p> <p><input type="checkbox"/> A2. LEA MOE Eligibility Standard: The actual proposed Special Education budget that the LEA MOE Eligibility is based upon.</p> <p><input type="checkbox"/> A3. LEA MOE Compliance Standard: The Education Financial System (EFS)/actual Special Education expenditures that the LEA MOE Compliance is based upon.</p>
<p>B. Excess Costs: IDEA funds must be used only to pay the excess costs of providing special education and related services to children with disabilities; IDEA Part B funds must be used to supplement State, local, and other Federal funds and not to supplant those funds.</p> <p>NOTE: This refers to the Excess Costs requirement under the IDEA not the State’s Excess Cost Reimbursement Grant.</p>	<p>34 CFR §300.16 34 CFR §300.202 Appendix A to Part 300</p>	<p>Review Excess Costs practices and attach the following required documentation:</p> <p><input type="checkbox"/> B1. Documentation that there are separate excess costs calculations for both elementary and secondary (as appropriate).</p> <p><input type="checkbox"/> B2. Documentation that the correct calculation was used.</p> <p><input type="checkbox"/> B3. Documentation that the LEA meets the Excess Costs’ Compliance Test: The LEA must use expenditure data, student census data, and SWDs child count data for the same year for the “test”. The LEA should contact the BSE if it needs a form (Excel) for the “test”.</p>

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<p>C. Comprehensive Coordinated Early Intervening Services (CCEIS) and Coordinated Early Intervening Services (CEIS): The district has policies and procedures in place for ensuring the appropriate use of Federal funds and effective tracking system for CCEIS (when the LEA is mandated to set funds aside due to significant disproportionality) and for CEIS (when the LEA voluntarily sets aside funds). Permitted activities include professional development, educational and behavioral evaluations, services, and supports.</p> <p>CCEIS: Districts are mandated to set aside exactly 15% of their 611/619 allocation to provide services to both SWDs and nondisabled students, age 3 through grade 12, which address factors that contributed to identification of significant disproportionality.</p> <p>CEIS: Districts voluntarily set aside up to 15% of their 611/619 allocation to provide services to students only nondisabled students, Kindergarten through grade 12.</p>	<p>34 CFR §300.205(d)</p> <p>34 CFR §300.226</p> <p>34 CFR §300.646</p>	<p>Review CCEIS/CEIS practices and attach the following (if applicable):</p> <p><input type="checkbox"/> N/A (The LEA is not mandated to set aside funds for CCEIS nor is it voluntarily setting aside funds for CEIS.)</p> <p><i>If Mandated CCEIS:</i></p> <p><input type="checkbox"/> C1. Current CCEIS Plan identifying the use of funds to address the factors and policies, practices, or procedures that contributed to the identified area of significant disproportionality.</p> <p><input type="checkbox"/> C2. Documentation that the CCEIS funds were used for both SWDs and nondisabled students, ages 3 through grade 12.</p> <p><input type="checkbox"/> C3. Publicly reported revision of policies, practices, or procedures.</p> <p><input type="checkbox"/> C4. Documentation over a three-year period tracking students impacted by CCEIS funds and which students were eligible for special education and related services.</p> <p><i>If Voluntary CEIS:</i></p> <p><input type="checkbox"/> C5. Documentation that the CEIS funds were used for only nondisabled students, Kindergarten through grade 12.</p> <p><input type="checkbox"/> C6. Documentation over a three-year period tracking students impacted by CEIS funds and which students were eligible for special education and related services.</p> <p>*For onsite visit only: Print the CEIS (03) budget indicating how funds were to be expended; have invoices available of actual expenditures for review.</p>

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<p>D. State and Districtwide Assessment Policies and Procedures: The district has policies and procedures in place regarding the determination that a student with a disability needs accommodations on State and districtwide assessments of student achievement AND the determination that a student with a significant cognitive disability must take an alternate assessment instead of a particular regular State or districtwide assessment of student achievement (i.e., Connecticut Alternate Assessment (CTAA), Connecticut Alternate Science Assessment (CTAS), and Connecticut Alternate Assessment of English Language Proficiency (CAAELP)).</p>	<p>34 CFR §300.320(a)(6)</p>	<p>If the LEA’s CTAA and/or CTAS student rate is above 1%, review State and Districtwide Assessment practices and attach the following required documentation:</p> <p><input type="checkbox"/> N/A (The LEA’s CTAA and CTAS student rates are 1% or below.)</p> <p><input type="checkbox"/> D1. Documentation explaining how the district determines that a student with a significant cognitive disability needs to take a particular State or district alternate assessment of student achievement.</p> <p><input type="checkbox"/> D2. Documentation of when decisions are made for the determination of need to take a particular State and district alternate assessment of student achievement.</p> <p>*For onsite visit only: Print policies and procedures explaining how and when the district determines the need for a student with a disability to take a particular State and districtwide alternate assessment of student achievement; the LEA must be prepared to justify the use of the CTAA, CTAS, and CAAELP.</p> <p>NOTE: To find the LEA’s CTAA and/or CTAS student rate, please visit the EdSight Alternate Assessment page and select “ESEA 1% Assessment Participation (Excel)” at the bottom of the page.</p>

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<p>E. Parentally-Placed Private School Children with Disabilities: The district has policies and procedures in place regarding the private school proportionate share calculation, child find, child counts, timely and meaningful consultation, and equitable services; expenditures are allowable; proportionate share funds are expended in a timely manner (i.e., in the first year (award year) of the grant).</p>	<p>34 CFR §300.130 34 CFR §300.131 34 CFR §300.132 34 CFR §300.133 34 CFR §300.134 34 CFR §300.135 34 CFR §300.136 34 CFR §300.137 34 CFR §300.138 34 CFR §300.139 34 CFR §300.140 34 CFR §300.141 34 CFR §300.142 34 CFR §300.143 34 CFR §300.144 Appendix B to Part 300</p>	<p>Review Nonprofit, Nonpublic/Private School practices and attach the following (if applicable):</p> <p><input type="checkbox"/> N/A (The LEA does not have a nonprofit, nonpublic/private school in its geographic boundaries.)</p> <p><input type="checkbox"/> E1. Written policy and specific formula for determining proportionate share.</p> <p><input type="checkbox"/> E2. Proof of centralized ongoing census of all parentally-placed private school children who have been evaluated, who were found eligible, and who are receiving equitable services.</p> <p>*For onsite visit only: Print the private school (02) budget indicating how funds were to be expended; have invoices available of actual expenditures for review.</p>

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<p>F. Property, Equipment, and Supplies, Participant Support Costs (PSC), and Budgets: The district has policies and procedures in place regarding the purchase of property, equipment, and instructional supplies purchased with Federal funds, including the process for requesting prior approval, procurement, and managing, maintaining, and disposing of equipment (including equipment purchased for parentally-placed private school SWDs); the district has policies and procedures in place regarding PSC, including the process for requesting prior approval; the district has policies or procedures in place to revise the application budget and program plans when the cumulative amount of expenditures exceeds or is expected to exceed ten percent (of each line item) of the current total approved budget for that line item.</p>	<p>2 CFR §200.1 2 CFR §300.308 2 CFR §300.313 2 CFR §200.317 2 CFR §200.403 2 CFR §200.407 2 CFR §200.439 34 CFR §76.707 34 CFR §76.708 34 CFR §300.14 34 CFR §300.144 34 CFR §300.718(a)</p>	<p>Review Property, Equipment, and Supplies, PSC, and Budget practices and attach the following (if applicable):</p> <p><i>Property, Equipment, and Supplies</i></p> <p><input type="checkbox"/> N/A (The LEA did not spend IDEA funds on property, equipment, or supplies – budget object codes 440, 450, 600, 650, 730, 734.)</p> <p><input type="checkbox"/> F1. Prior approval request for equipment purchased in excess of \$4999, description of how equipment will improve and benefit SWDs, and description of how the LEA will secure the equipment and ensure authorized use of the equipment.</p> <p><input type="checkbox"/> F2. Copies of purchase orders indicating source of funds for equipment purchased in excess of \$4999.</p> <p><i>Participant Support Costs</i></p> <p><input type="checkbox"/> N/A (The LEA did not spend IDEA funds PSC – budget object codes 322, 325, 330, or 580.)</p> <p><input type="checkbox"/> F3. Prior approval request for PSC and description of how the PSC will improve the IDEA Part B program and will benefit SWDs.</p> <p><input type="checkbox"/> F4. Copies of purchase orders indicating source of funds, elements of the cost (e.g., travel, registration), timeframe of the activity, and role of the participant/trainee for all PSC.</p> <p><i>Budgets</i></p> <p><input type="checkbox"/> F5. Copy of current approved budget and current expenditure report.</p> <p>*For onsite visit only: Print current inventory of all property, equipment, and supplies purchased with IDEA funds; items will be selected to review for proper labelling.</p>

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<p>G. Single Audit: The district must use a separate accounting system that includes an audit trail of the expenditure of IDEA Part B funds.</p>	<p>34 CFR §300.162 34 CFR §76.702</p>	<p>Review Single Audit and attach the following:</p> <ul style="list-style-type: none"> <input type="checkbox"/> G1. The most recent certified audit (with any responses) for the LEA (please highlight if IDEA Part B is noted in the report). <input type="checkbox"/> G2. Documentation demonstrating corrective actions and recommendations are accepted or are in progress (if applicable). <p>*For onsite compliance visit only: If applicable, have all evidence demonstrating audit compliance available for review.</p>
<p>H. Corrective Action Plans: The LEA must meet the requirements of the IDEA to improve outcomes for students with disabilities.</p>	<p>34 CFR §300.600</p>	<p>Review Corrective Action Plans and attach the following:</p> <ul style="list-style-type: none"> <input type="checkbox"/> N/A (The LEA does not have any current CSDE imposed Corrective Action Plans.) <input type="checkbox"/> H1. All CSDE imposed corrective action plans in place over the last year. <input type="checkbox"/> H2. Documentation demonstrating the status of corrective actions and recommendations. <p>*For onsite visit only: If applicable, have all evidence demonstrating compliance available for review.</p>



LEA Attestation

I, the undersigned authorized official of the _____
Name of LEA

do hereby certify to the accuracy of the CSDE, BSE’s IDEA Part B Fiscal Monitoring - Moderate LOE Self-Assessment.

Name of Superintendent/Designee

Title

Signature

Date