

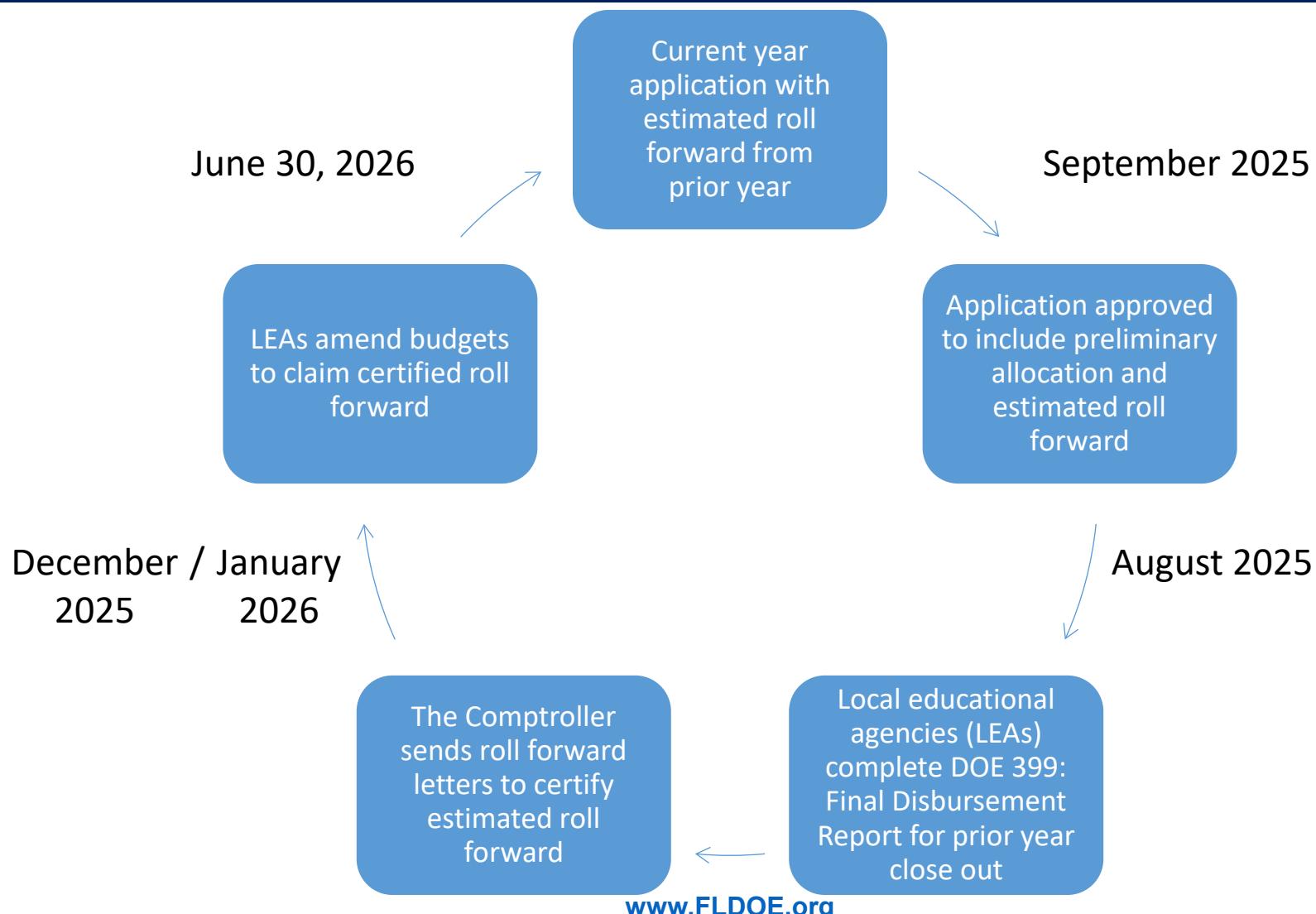


Individuals with Disabilities Education Act (IDEA) Part B, Roll Forward Training





Roll Forward Cycle



Roll Forward Planning

- The Office of the Comptroller issues a memorandum to LEAs in preparation for the roll forward period.
- Current-year allocation adjustments are finalized and reflected in the Comptroller's certified roll forward memoranda.
- LEAs complete roll-forward adjustments when allocations increase.
- The Office of Grants Management (OGM) completes roll forward adjustments when allocations decrease.
- The Office of the Comptroller certifies total funds available for the current fiscal year.
- Only one amendment request per project number and Tracking Applications (known as TAPS) number may be in the system at any time. LEAs must coordinate with the program office to consolidate amendments when possible.



Data Sources for Final Allocations

- Base allocations - Student counts for students with disabilities
- Membership allocations for total student count (public and private students)
 - 2024-25, Survey 3
 - Public School Membership
 - 2024-25 Private School Annual Report
- Poverty count allocations for public student count (lunch status)
 - 2024-25, Survey 3
 - Free/Reduced Lunch Membership

How to Determine if a Roll Forward Amendment is Necessary

- A budget amendment is required to increase the “Total Project Amount” by \$25 or more as specified on the current “Project Award Notification” (DOE 200).
- The total project amount is defined by the approved original allocation plus any claimed estimated roll forward.



Required Documents to Complete Certified Roll Forward Amendments

- 2025-2026 Project Award Notification (DOE-200)
 - Original Award
 - Subsequent amendment awards if applicable
- Certified roll forward memo from the Comptroller
- DOE 150
- DOE 151



Florida Department of Education
Project Award Notification

1 PROJECT RECIPIENT School District	2 PROJECT NUMBER xxx-2636C-6CB01
3 PROJECT/PROGRAM TITLE IDEA Part B, K-12 Entitlement TAPS 26C001	4 AUTHORITY PL 108.446 IDEA, Part B, Section 611 USDE or Appropriate Agency FAIN#:
5 AMENDMENT INFORMATION Amendment Number: Type of Amendment: Effective Date:	6 PROJECT PERIODS Budget Period: 07/01/2025 - 06/30/2026 Program Period: 07/01/2025 - 06/30/2026
7 AUTHORIZED FUNDING Current Approved Budget: Amendment Amount: Estimated Roll Forward: Certified Roll Amount: Total Project Amount:	8 REIMBURSEMENT OPTION Federal Cash Advance
9 TIMELINES <ul style="list-style-type: none"> Last date for incurring expenditures and issuing purchase orders: 06/30/2026 Date that all obligations are to be liquidated and final disbursement reports submitted: 08/20/2026 Last date for receipt of proposed budget and program amendments: 05/30/2026 Refund date of unexpended funds; mail to DOE Comptroller, 325 W. Gaines Street, 944 Turlington Building, Tallahassee, Florida 32399-0400: Date(s) for program reports: Federal Award Date: 07/01/2025 	
10 DOE CONTACTS Program: Casey Grove Phone: (850) 245-9322 Email: Casey.Grove@fldoe.org Grants Management: Unit C (850) 245-0735	Comptroller Office Phone: (850) 245-0401 UEI#: T6LYL4PQ45J1 FEIN#: F596000500001
11 TERMS AND SPECIAL CONDITIONS <ul style="list-style-type: none"> This project and any amendments are subject to the procedures outlined in the <u>Project Application and Amendment Procedures for Federal and State Programs</u> (Green Book) and the General Assurances for Participation in Federal and State Programs and the terms and requirements of the Request for Proposal or Request for Application, RFP/RFA, hereby incorporated by reference. For federal cash advance projects, expenditures must be recorded in the Florida Grants System (FLAGS) as close as is administratively feasible to when actual disbursements are made for this project. Cash transaction requests must be limited to amounts needed and be timed with the actual, immediate cash requirements to carry out the purpose of the approved project. All provisions not in conflict with any amendment(s) are still in full force and effect and are to be performed at the level specified in the project award notification. The Department's approval of this contract/grant does not excuse compliance with any law. Other: Please note that additional terms and conditions may apply depending on the assurances associated with this project. For further details, refer to Section 11 on the following page. 	

State Board of Education

Ryan Petty, Chair
Members
Grazie P. Christie
Layla Collins
Daniel P. Faganholi, Sr.
Erika Fritz-Ochs
Luis Fuste
MaryLynn Magar



MEMORANDUM

TO:
School District

FROM: Matt Kirkland 

DATE: mm/dd/yyyy

SUBJECT: Individuals with Disabilities Education Act, Fiscal Year 2025 Roll Forward

FOR YOUR INFORMATION, below are the 2024 roll forward and 2026 project funds for the Individuals with Disabilities Education Act, Part B.

2023-24 Roll Forward	xxx.xx
2024-25 Total Funds Available	xxx.xx
2024-25 Expenditures (DOE399)	-xxx.xx
Estimated Roll Forward	
2024-25 Approved Roll Forward	xxx.xx
2025-26 Preliminary Allocation	xxx.xx
Allocation Adjustment	xxx.xx
Total Funds Available for 2025-26	Total Funds Available
Current Year Project 2025-26 010-2636C-6CB01	610.00

If the total Fiscal Year 2026 funds available (above) is equal to or less than the project amount in the 2026 project award notification, then by receipt of this letter the authority to encumber and/or expend up to the total Fiscal Year 2026 funds available is now effective. (The project amount cannot exceed the total Fiscal Year 2026 funds available.)

\$400 DOE 200 Total Project Amount
\$610 Total Funds Available
\$210 Amount to Amend



FLORIDA DEPARTMENT OF
EDUCATION
fldoe.org

Steps to Successfully Completing Roll Forward Amendment Requests



1. Locate the LEA's Original DOE 200

- Cell 7: **AUTHORIZED FUNDING** – Find the Total Project Amount.

Florida Department of Education Project Award Notification	
1 PROJECT RECIPIENT School District	2 PROJECT NUMBER xxx-2636C-6CB01
3 PROJECT/PROGRAM TITLE IDEA Part B, K-12 Entitlement TAPS 26C001	4 AUTHORITY PL 108.446 IDEA, Part B, Section 611 USDE or Appropriate Agency FAIN#:
5 AMENDMENT INFORMATION Amendment Number: Type of Amendment: Effective Date:	6 PROJECT PERIODS Budget Period: 07/01/2025 - 06/30/2026 Program Period: 07/01/2025 - 06/30/2026
7 AUTHORIZED FUNDING Current Approved Budget: Amendment Amount: Estimated Roll Forward: Certified Roll Amount: Total Project Amount:	8 REIMBURSEMENT OPTION Federal Cash Advance



2. Locate the LEA's Roll Forward Letter

- Find the “Total Funds Available for 2025-26” Amount

FOR YOUR INFORMATION, below are the 2024 roll forward and 2026 project funds for the Individuals with Disabilities Education Act, Part B.

2023-24 Roll Forward	xxx.xx
2024-25 Total Funds Available	xxx.xx
2024-25 Expenditures (DOE399)	-xxx.xx
Estimated Roll Forward	
2024-25 Approved Roll Forward	xxx.xx
2025-26 Preliminary Allocation	xxx.xx
Allocation Adjustment	xxx.xx
Total Funds Available for 2025-26	10,000,000.00
Current Year Project 2025-26 010-2636C-6CB01	

3a. Simple Calculation

- To determine if an amendment is necessary, as a result of roll forward or any other adjustment that may occur, subtract the DOE 200's "Total Project Amount" from the roll forward letter's "Total Funds Available for 2025-26."
- Ex: $\$10,000,000 - \$9,500,000 = \$500,000$

3b. Analyze the Result

- If the number is **positive and at least \$25**, amend the budget by submitting official amendment forms (DOE 150 and DOE 151).
- An LEA does not need to submit an amendment if the increase is **less than \$25** or the amount is **negative**.
The Florida Department of Education OGM will internally process and issue an amended DOE 200 for those applicable projects.

3b. Analyze the Result (Continued)

- If the number is **negative**, no amendment is necessary unless the LEA has reserved 15% of allocated funds for Coordinated Early Intervening Services (CEIS) or Comprehensive CEIS (CCEIS).
- If no amendment is necessary, the LEA will make adjustments to the budget internally to correspond with the reduced project amount.
- LEAs will also need to submit documentation of any I-1 or I-2 codes for CEIS or Proportionate Share being reduced as a result of the decreased amendment.

4. An Exception: If the LEA set-aside 15% of their funds for CEIS/CCEIS

- For mandatory (CCEIS), adjust the CEIS amount during roll forward to match the revised CEIS maximum allowable amount.
- For voluntary (CEIS), adjust the CEIS amount during roll forward as to not exceed the revised CEIS maximum allowable amount.
- Check the last column of the Entitlement Allocation to see how much to reduce or increase the CEIS I-1 set aside code in the budget.



5. Subtract Revised CEIS From the Original CEIS



U	V	W	X	Y	AA	AB	AC	AD	AE	AF
Final 2025-26 Total Entitlement Flow-Through K-12	2024-25 CEIS Maximum Allowable Amount (15% of Part B & PK Sum) (Regular IDEA Part B)	Preliminary 2025-26 Total Entitlement Flow-Through	Difference	2024-25 Maximum Allowable Amount Reduce MOE*	Original CEIS Maximum Allowable Amount (15% of Part B & PK Sum)	Revised CEIS Maximum Allowable Amount (15% of Part B & PK Sum)	Difference			
(6)	(7)	(8)		(10)						
\$ 7,843,356	\$ 1,216,090.50	\$ 7,748,008	\$ 95,348.00	\$ 47,674.00	\$ 1,199,804.70	\$ 1,216,090.50	\$ 16,285.80			
\$ 1,123,855	\$ 175,935.15	\$ 1,120,806	\$ 3,049.00	\$ 1,524.50	\$ 175,227.15	\$ 175,935.15	\$ 708.00			
\$ 7,009,615	\$ 1,087,190.10	\$ 6,950,565	\$ 59,050.00	\$ 29,525.00	\$ 1,076,795.40	\$ 1,087,190.10	\$ 10,394.70			
\$ 1,053,761	\$ 162,813.15	\$ 1,053,460	\$ 301.00	\$ 150.50	\$ 162,584.10	\$ 162,813.15	\$ 229.05			
\$ 18,104,819	\$ 2,808,089.25	\$ 17,995,867	\$ 108,952.00	\$ 54,476.00	\$ 2,787,583.80	\$ 2,808,089.25	\$ 20,505.45			
\$ 59,532,507	\$ 9,177,285.75	\$ 58,776,790	\$ 755,717.00	\$ 377,858.50	\$ 9,048,249.45	\$ 9,177,285.75	\$ 129,036.30			

- Subtract the Revised CEIS from the Original CEIS and adjust the increase or decrease on the DOE 151.

6. Complete the Required Roll Forward Amendment Forms (DOE-150 and DOE-151)

- There should be one DOE-150 and DOE-151 per project number being amended.
- Do not list multiple project numbers on a single form.
- Download the most recent forms at:
<https://www.fl DOE.org/finance/contracts-grants-procurement/grants-management/department-of-edu-grants-forms.shtml>.



7. Instructions for Completing the DOE-150

- A. Enter Agency Name**
- B. Enter Program Name and TAPS number as listed on the original Project Award Notification.**

IDEA Part B K-12 Entitlement 2025-2026 XXX-2626B-6CB01, TAPS# 26C001

IDEA Part B Preschool Entitlement 2025-2026 XXX-2676B-6CP01, TAPS 26C002

- C. Enter Amendment Type – Refer to Project Application and Amendment Procedures for Federal and State Programs (Green Book) for definitions of Program and Budget amendments.**

Budget Amendment

- D. Enter Amendment Request Contact Information for the person who is responsible for the project.**
- E. Complete Required Signature. Note: Application amendments signed by officials other than the Superintendent, or President/Chairman of the Board, must have a letter of authorization to sign on the behalf of said official, attached to the DOE 150 when the application amendment is submitted.**
- F. Provide sufficient narrative to describe and justify the type of amendment being requested. Narrative should include the purpose of the amendment and description of the amended services or budget changes – i.e. changes in scope or objectives, changes in deliverables or work tasks and how these changes affect the original application. Any budget change will require details on the increase/decrease and how the change affects the original application.**

Roll Forward amendment to increase entitlement grant by \$ XXX.XX

Attach Budget Amendment Narrative Form (DOE 151) if this amendment requires budget changes.



7a. DOE 150: Completing Sections A-D

FLORIDA DEPARTMENT OF EDUCATION PROJECT AMENDMENT REQUEST

<p>Please return to:</p> <p>Florida Department of Education Office of Grants Management Room 332 Turlington Building 325 West Gaines Street Tallahassee, Florida 32399-0400 Telephone: (850) 245-0496</p>			A) Agency Name: Enter Agency Name	DOE USE ONLY Date Received
<p>B) Program Name: <u>Enter Program Name and TAPS number as listed on the original Project Award Notification.</u></p> <p>TAPS Number: <u>Enter project number</u></p>			Project Number (DOE Assigned) Enter project number	
<p>C) Amendment Type</p> <p><input type="checkbox"/> Program <input type="checkbox"/> Budget</p> <p>Amendment Number: _____</p> <p>Enter Amendment Type and Number</p>		<p>D) Amendment Request Contact Information</p> <p>Contact Name: <u>Enter Amendment Request Contact Information for the person who is responsible for the project.</u></p> <p>Mailing Address: _____</p>		
<p>E) Required Signature and Certification</p>				



7b. DOE-150: Completing Sections E-F

E) Required Signature and Certification

I, _____, (Please Type Name) as the official who is authorized to legally bind the agency/organization, do hereby certify to the best of my knowledge and belief that all the information and attachments submitted in this application amendment are true, complete and accurate, for the purposes, and objectives, set forth in the RFA or RFP and are consistent with the statement of general assurances and specific programmatic assurances for this project. I am aware that any false, fictitious or fraudulent information or the omission of any material fact may subject me to criminal, or administrative penalties for the false statement, false claims or otherwise. Furthermore, all applicable statutes, regulations, and procedures; administrative and programmatic requirements; and procedures for fiscal control and maintenance of records will be implemented to ensure proper accountability for the expenditure of funds on this project. All records necessary to substantiate these requirements will be available for review by appropriate state and federal staff. I further certify that all expenditures will be obligated on or after the effective date of this application amendment and will be expended for the purpose for which this project was established.

Complete Required Signature. Note: Application amendments signed by officials other than the Superintendent, or President/Chairman of the Board, must have a letter of authorization to sign on the behalf of said official, attached to the DOE 150 when the application amendment is submitted

For the benefit of the official, attached to the DOE 150 when the application amendment is submitted

Signature of Agency Head

Title

Date

F) Narrative

Attach Budget Amendment Narrative Form (DOE 151) if this amendment requires budget changes.

7c. Section F of DOE 150 – Stock Language

“The School Board of [XYZ] County requests permission to increase their IDEA Part B, prekindergarten/K-12 project application to include the increase in roll forward funds. There has been an increase of [enter dollar amount here], resulting in an allocation of [enter dollar amount here]. Additionally, the approved roll forward amount is [enter dollar amount here]. The combined funds will be used to [LEA should describe the activities associated with those activities].”



7d. Example of a Completed DOE-150 Form

FLORIDA DEPARTMENT OF EDUCATION
PROJECT AMENDMENT REQUEST

Please return to: Florida Department of Education Office of Grants Management Room 332 Turlington Building 325 West Gaines Street Tallahassee, Florida 32399-0400 Telephone: (850) 245-0735		A) Agency Name: DOE FL School District	DOE USE ONLY Date Received
B) Program Name: <u>IDEA Part B, K-12 Entitlement</u> TAPS Number: <u>26C001</u>		Project Number (DOE Assigned) <u>XXX-2626B-6CB01</u>	
C) Amendment Type <input type="checkbox"/> Program <input checked="" type="checkbox"/> Budget Amendment Number: <u>1</u>		D) Amendment Request Contact Information Contact Name: Best Director Telephone Numbers: 123-456-7890 Mailing Address: 115 Best Dr, My City, FL, 33111 E-mail Addresses: Best.Director@myschool.com	
E) Required Signature and Certification I, <u>Agency Head Name</u> , (Please Type Name) as the official who is authorized to legally bind the agency/organization, do hereby certify to the best of my knowledge and belief that all the information and attachments submitted in this application amendment are true, complete and accurate, for the purposes, and objectives, set forth in the RFA or RFP and are consistent with the statement of general assurances and specific programmatic assurances for this project. I am aware that any false, fictitious or fraudulent information or the omission of any material fact may subject me to criminal, or administrative penalties for the false statement, false claims or otherwise. Furthermore, all applicable statutes, regulations, and procedures; administrative and programmatic requirements; and procedures for fiscal control and maintenance of records will be implemented to ensure proper accountability for the expenditure of funds on this project. All records necessary to substantiate these requirements will be available for review by appropriate state and federal staff. I further certify that all expenditures will be obligated on or after the effective date and prior to the termination date of the project. Disbursements will be reported only as appropriate to this project, and will not be used for matching funds on this or any special project, where prohibited.			
Further, I understand that it is the responsibility of the agency head to obtain from its governing body the authorization for the submission of this application amendment.			
<u>Signature</u> Signature of Agency Head		Superintendent Title	01/26/2026 Date
F) Narrative The School Board of "XYZ" County requests permission to increase their IDEA Part B, Pre- K/K-12 project application to include the increase in Roll Forward funds. There has been an increase of [enter dollar amount here], resulting in an allocation of [enter dollar amount here]. Additionally, the approved roll forward amount is [enter dollar amount here]. The combined funds will be used to [LEA should describe the activities associated with those activities].			



8. Instructions for Completing the DOE-151

- I A) Enter District/Agency Name
- I B) Enter Project Number of original project and corresponding TAPS number
- I C) Enter chronological number of this Amendment Request
- I D) Enter the Total Project Amount Currently Approved
- I E) Enter the Total Project Amount resulting from this Amendment
- I F) Provide a narrative description for each budget item by category to justify the requested Budget Amendment. List ONLY the budget lines that are being amended and/or new ones being created. For each budget line to be amended, indicate whether the amount will be increased or decreased in the appropriate column and record the adjusted amount being submitted for approval.

**THIS FORM MUST BE ACCOMPANIED BY AN
APPROPRIATELY COMPLETED PROJECT
AMENDMENT REQUEST FORM, DOE 150**



8a. DOE-151: Completing Sections A-E

FLORIDA DEPARTMENT OF EDUCATION BUDGET AMENDMENT NARRATIVE FORM

A) XXX School District

District/Agency Name

B) XXX-2636C-6CB01/26C001

Project Number/TAPS Number

C) 1

Amendment Number

D) Total Project Amount Currently Approved

E) Total Project Amount resulting from this Budget Amendment

DOE 200 Cell 7 Authorized Funding Total Project Amount

Memo Total Funds Available for 2026

\$400.00

\$610.00



8b. DOE 151: Completing Section F

F) Line Item Description					
Function	Object	Account Title and Narrative	FTE	Amount Increase	Amount Decrease
XXXX	XXX	Supplies - Materials for nursing personnel that are used to deliver services to SWD (file folders, notebooks, Pens) Price range \$5-\$25		\$ 210.00	
Total				\$ 210.00	\$ -

The total should equal the amount of the increase.



8c. Example of a Completed DOE-151 Form

FLORIDA DEPARTMENT OF EDUCATION BUDGET AMENDMENT NARRATIVE FORM							
A) <u>XXX School District</u> District/Agency Name	B) <u>XXX-2636C-6CB01/26C001</u> Project Number/TAPS Number						
C) <u>1</u> Amendment Number							
D) Total Project Amount Currently Approved <table border="1"><tr><td>\$ 9,500,000.00</td></tr></table>	\$ 9,500,000.00	E) Total Project Amount resulting from this Budget Amendment <table border="1"><tr><td>\$ 10,000,000.00</td></tr></table>					\$ 10,000,000.00
\$ 9,500,000.00							
\$ 10,000,000.00							
F) Line Item Description							
Function	Object	Account Title and Narrative	FTE	Amount Increase	Amount Decrease		
5200	648	Equipment and Furniture- Specialized Equipment/furniture to support SWD as Identified on student's IEP (specially designed furniture which includes :support chairs, lift, modified bathroom equipment) Range \$500-\$8,000		\$ 250,000.00			
5200	313	Stipend- Provide substitute for Paraprofessionals supporting SWDs. 30 subs 7 hours a day \$15-\$30/hour		\$ 260,000.00			
5200	312	Professional Contract- Subagreements greater than \$50.00. Contracted services with BCBA to provide behavioral services to our schools and units with SWD and Emotional and Behavioral Disabilities. \$60-\$75 hour.			\$ 10,000.00		
Total				\$ 510,000.00	\$ 10,000.00		
DOE 151 Revised July 2022							



9. Reporting Set-Aside Codes During Roll Forward

- I-1 and I-2 set-aside codes for CEIS and Proportionate Share must be recalculated during roll forward to capture the final allocation amount.
- Codes must be specified in the correct fields for each applicable line item on the DOE-150 and DOE-151.
- If you are increasing a line item, use the original language from the approved line item as reflected in the approved Project Award Notification DOE-200.
- The BEESS program office is requiring that the I-1 and I-2 codes be revised and reported to the program office even in the event that the LEA is not required to submit an amendment.



9a. Example of a DOE-151 with Set-Aside Codes

**FLORIDA DEPARTMENT OF EDUCATION
BUDGET AMENDMENT NARRATIVE FORM**

A) XXX County School District
District/Agency Name
B) XXX-2636B-6CB01/26C001
Project Number/TAPS Number
C) 1
Amendment Number
D) Total Project Amount Currently Approved E) Total Project Amount resulting from this Budget Amendment

			\$400.00				\$610.00
F) Line Item Description							
Function	Object	Account Title and Narrative			FTE	Amount Increase	Amount Decrease
		Professional and Technical Services Contracted services to provide specially designed instruction for eligible private school students with disabilities (speech-language pathologists-5,500 hours @ \$55; occupational therapists-80 hours @ \$70; and physical therapists-80 hours @ \$70)					
I-2 6130	310						(\$ 21.05)
I-1 5100	369	Technology Related Rentals Subscription costs for online curricula and supplementary materials used with 2,075 non-disabled students on MTSS Tier 2 and Tier 3 (ex. Second Step online curriculum to build skills on managing emotions, positive relationships, setting goals, etc.					(\$ 18.95)
5200	510	Supplies to support instructional programs for students with disabilities. Attainment curriculum for students on Access Points @ \$6,000; fidgets @ \$200; make & take activity supplies @ \$200; Heart Math sensors @ \$900; supplies for behavior classrooms @ \$1,500; evaluation materials @ \$19,500; intervention materials: Heggerty @ \$2,500; Passport @ \$30,000; Rewards @ \$10,000; Wilson @				\$ 100.00	
5200	642	Furniture, Fixtures and Equipment Non-Capitalized Adaptive equipment to provide the necessary educational support for students with disabilities. 52 adapted chairs with armrests @ \$200; 12 changing tables @ \$100, 56 adapted				\$ 150.00	
Total			\$ 250.00	\$ 40.00			
Prop Share I-2 Total				(\$ 21.05)			
CCEIS I-1 Total				(\$ 18.95)			



10. Submission of the Amendment

- Amendment forms (DOE-150 and DOE-151) should be uploaded electronically via the OGM ShareFile.
- Upload forms to the respective Local Agency Code (_xxC001_xxC002_submit).
- For technical issues regarding uploading forms, contact OMG@fldoe.org.
- **Submit amendment forms on or before April 30, 2026.**



www.FLDOE.org

IDEAGrant@fldoe.org



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