used as factors in the Indian School Equalization Formula; and
(2) The factor used to adjust the weighted student count at any school as the result of other adjustments made under this part.

§ 39.3 Information collection.
Notwithstanding any other provision of law, no person is required to respond to, nor shall any person be subject to a penalty for failure to comply with a collection of information, subject to the requirements of the Paperwork Reduction Act of 1995 (44 U.S.C. 3501 et seq.) (PRA), unless that collection of information displays a currently valid Office of Management and Budget (OMB) Control Number. This part contains in §§39.410 and 39.502 collections of information subject to the PRA. These collections have been approved by OMB under control number 1076–0163.

Subpart B—Indian School Equalization Formula

Source: 70 FR 22205, Apr. 28, 2005, unless otherwise noted.

§ 39.100 What is the Indian School Equalization Formula?
The Indian School Equalization Formula (ISEF) was established to allocate Indian School Equalization Program (ISEP) funds. OIEP applies ISEF to determine funding allocation for Bureau-funded schools as described in §§39.204 through 39.206.

§ 39.101 Does ISEF assess the actual cost of school operations?
No. ISEF does not attempt to assess the actual cost of school operations either at the local level or in the aggregate at the national level. ISEF provides a method of distribution of funds appropriated by Congress for all schools.

Base and Supplemental Funding

§ 39.102 What is academic base funding?
Academic base funding is the ADM times the weighted student unit.

§ 39.103 What are the factors used to determine base funding?
To determine base funding, schools must use the factors shown in the following table. The school must apply the appropriate factor to each student for funding purposes.

<table>
<thead>
<tr>
<th>Grade level</th>
<th>Base academic funding factor</th>
<th>Base residential funding factor</th>
</tr>
</thead>
<tbody>
<tr>
<td>Kindergarten</td>
<td>1.15</td>
<td>NA</td>
</tr>
<tr>
<td>Grades 1–3</td>
<td>1.38</td>
<td>1.75</td>
</tr>
<tr>
<td>Grades 4–6</td>
<td>1.15</td>
<td>1.6</td>
</tr>
<tr>
<td>Grades 7–8</td>
<td>1.38</td>
<td>1.6</td>
</tr>
<tr>
<td>Grades 9–12</td>
<td>1.5</td>
<td>1.6</td>
</tr>
</tbody>
</table>

§ 39.104 How must a school’s base funding provide for students with disabilities?
(a) Each school must provide for students with disabilities by:
(1) Reserving 15 percent of academic base funding to support special education programs; and
(2) Providing resources through residential base funding to meet the needs of students with disabilities under the National Criteria for Home-Living Situations.
(b) A school may spend all or part of the 15 percent academic base funding reserved under paragraph (a)(1) of this section on school-wide programs to benefit all students (including those without disabilities) only if the school can document that it has met all needs of students with disabilities with such funds, and after having done so, there are unspent funds remaining from such funds.

§ 39.105 Are additional funds available for special education?
(a) Schools may supplement the 15 percent base academic funding reserved under §39.104 for special education with funds available under part B of the Individuals with Disabilities Education Act (IDEA). To obtain part B funds, the school must submit an application to OIEP. IDEA funds are available only if the school demonstrates that funds reserved under §39.104(a) are inadequate to pay for services needed by all eligible ISEP students with disabilities.
(b) The Bureau will facilitate the delivery of IDEA part B funding by: