FY 15 IDEA Part B Allocations and Funding Issues
2014 Special Education Directors’ Conference
Presented by: Tim Imler
Presentation Outline

- FY 15 IDEA Regular and Preschool Grant Awards
- Allocation Variables
- Allocation Calculation
- Nonpublic Proportionate Share
- FY 14 Year End Expenditure Reporting
### Grant Awards in FY 14 and 15

<table>
<thead>
<tr>
<th>Category</th>
<th>FY 2014</th>
<th>FY 2015</th>
<th>Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>IDEA</td>
<td>$479,681,039</td>
<td>$499,269,921</td>
<td>+$19,588M or 4%</td>
</tr>
<tr>
<td>Preschool</td>
<td>$16,488,199</td>
<td>$16,488,219</td>
<td>+$20</td>
</tr>
</tbody>
</table>
# IDEA PART B – FEDERAL SPECIAL ED.

<table>
<thead>
<tr>
<th></th>
<th>FY 14 Regular</th>
<th>FY 15 Regular</th>
<th>Totals</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>GRANT AWARD</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>$479,681,039</td>
<td>$499,269,921</td>
<td>$19,588,882</td>
</tr>
<tr>
<td><strong>LEA</strong>*</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>$420,597,252</td>
<td>$439,616,795</td>
<td>$19,019,543</td>
</tr>
<tr>
<td><strong>SEA</strong></td>
<td>$59,083,787</td>
<td>$59,653,126</td>
<td>$569,339</td>
</tr>
<tr>
<td>R&amp;B</td>
<td>$29,541,894 (50%)</td>
<td>$32,826,563 (55%)</td>
<td>$3,284,669</td>
</tr>
<tr>
<td>Disc.</td>
<td>$19,338,257 (33%)</td>
<td>$16,524,603 (28%)</td>
<td>($2,813,654)</td>
</tr>
<tr>
<td>Adm.</td>
<td>$10,203,636 (17%)</td>
<td>$10,301,960 (17%)</td>
<td>$98,324</td>
</tr>
</tbody>
</table>

*LEAs will receive 87% of the FY 15 total regular grant award

**SB 1815 (P.A. 94-0069) eliminated 3% state set-aside growth cap in Section 14-8.01 for FY 06 and thereafter
FY15 IDEA Grant Distribution

*All figures are rounded

- Total Grant: $499.3M
  - Flow-Through Grants: $439.6M
  - Agency Admin: $10.3M
  - State Set-Aside: $49.4M
  - Room & Board: $32.8M (=50% of admin+set-aside)
  - Discretionary Funds: $16.6M
  - Discretionary Grants - $8.3M (est.)
  - Statewide Initiatives - $8.3M (est.)
    - Purchased Care Review Board
    - Due Process
    - Surrogate Parent Costs
    - Assessment Development
    - Harrisburg Project

- $3M Moved From Discretionary
  Unexpended goes to state excess costs
## FY 15 Federal Special Education

### IDEA PART B – Room & Board
(Agency Set Aside and Claims In Millions)

<table>
<thead>
<tr>
<th></th>
<th>FY 12</th>
<th>FY 13</th>
<th>FY 14</th>
<th>FY 15</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Set Aside</strong></td>
<td>$27.9</td>
<td>$28.9</td>
<td>$29.5</td>
<td>$32.8</td>
</tr>
<tr>
<td><strong>Claims</strong></td>
<td>$33.8</td>
<td>$41.0</td>
<td>$48.8(est.)</td>
<td>$58.1(est.)</td>
</tr>
<tr>
<td></td>
<td>+16.6%</td>
<td>+21.3%</td>
<td>+19%(est.)</td>
<td></td>
</tr>
<tr>
<td><strong>Proration</strong></td>
<td>100%</td>
<td>91.6%</td>
<td>60%(est.)</td>
<td>57%(est.)</td>
</tr>
<tr>
<td><strong>Students</strong></td>
<td>420</td>
<td>482</td>
<td>529(est.)</td>
<td>580(est.)</td>
</tr>
<tr>
<td><em>(Dist Payer)</em></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Avg Rate</strong></td>
<td>$289</td>
<td>$300</td>
<td>$309(est.)</td>
<td>$318(est.)</td>
</tr>
</tbody>
</table>
34 CFR 300
Assistance to States for the Education of Children with Disabilities

300.705(b) Permanent formula

- Went into effect when the federal appropriation reached $4,924,672,200

- Base Year: established in the fiscal year preceding the first fiscal year the federal appropriation reached the $4.9 billion mark (FY 2000)
300.705(3) Increase in funds (Amount over the Base)

- 85% distributed on the basis of the relative population of children 3-21 who are of the same age children with disabilities for whom the State ensures the availability of FAPE under Part B Act;

- 15% distributed for the same population of children but who are living in poverty (III uses Dept of Human Services poverty count).
IDEA Allocation Variables

- **BASE YEAR - PART B FLOW THROUGH**
  -- Calculated from the Dec 1, 1998 Child Count
  -- Each district’s count multiplied by $518.66

-- Since FY 00 the special education child count has not been used to determine IDEA PART B FLOW THROUGH district allocations

IDEA Part B Flow Through Base Year Amount is $145,798,830
IDEA Allocation Variables

BASE YEAR - PART B PRESCHOOL

-- Calculated from the Dec 1, 1996 Child Count

-- Each district’s count multiplied by $485.55

-- Since FY 98 the special education child count has not been used to determine IDEA PART B PRESCHOOL district allocations

IDEA Part B Preschool Base Year Amount is $12,582,011
IDEA Allocation Variables

- PUBLIC ENROLLMENT
  -- All public students ages 3-21
  -- Enrollment taken as of September 30
  -- Student Information System - Home District
    Subtracts Tuitioned In Students
     (non-resident pupils)
    Includes Tuitioned Out Students
     (resident district students)
IDEA Allocation Variables

- **NON-PUBLIC ENROLLMENT**
  - Non-public Registration, Enrollment & Staff Report
  - All non-public students ages 3-21
  - Voluntary
  - Enrollment taken as of September 30
  - School must be not-for-profit
  - Special education private facilities are not counted
  - REPORTED ENROLLMENT DOES NOT TAKE INTO ACCOUNT THE STUDENT’S RESIDENCE
IDEA Allocation Variables

- 2013-14 Enrollment files are closed
- Public and Non-Public Enrollment questions should be directed to the Division of Data Analysis and Accountability
- Jim Sweeney – Public Home District Report
- Jenna Chapman – Non-Public Enrollments

www.isbe.net/research
Phone 217-782-3950
POVERTY

-- Obtained from the Department of Human Services

-- 3 Year Average

-- Included in the count are non-duplicated children, ages 5-17 Years, who receive services through Medicaid, and the Supplemental Nutrition Assistance Program (SNAP)
FY 15 IDEA Flow Through Allocation Example

FY 15 IDEA Part B Grant Award to LEAs = $439,616,795
Subtract LEA Grant Base $145,798,830 = $293,817,965
  At 85% = $249,745,270
  At 15% = $44,072,695

Entity Receiving Funds [District/Cooperative #1]
  December 1, 1998 child count 696

Base IDEA Flow Through allocation for 99-00 yr calculated at $518.66 times the child count = $360,988
Public Enrollment (13-14 school year) 4,121
Non-Public Enrollment (13-14 school year) 604
Total Enrollment 4,725

Percentage of State enrollment .20711%
Funding = % of state enrollment * $249,745,270 = $517,254

Low Income Count (DHS 3yr Average) 2,876.66
Percentage of State Low Income Count .26851%
Low Income funding = % of low income * $44,072,695 = $118,341

Allotment (FY 15) = Base + Enrollment + Low Income = $996,583
Non-public Proportionate Share

300.130 Parentally Placed Definition
• All children with disabilities enrolled by their parents in a private, including religious elementary or secondary school.

300.131 Child Find Responsibilities
• Districts must locate, identify, and evaluate all children with disabilities who are enrolled by their parents in a private, including religious elementary or secondary school.
Non-public Proportional Share

300.132 Provision of Service

(b) A services plan must be developed and implemented for each private school child with a disability who has been designated by the district to receive special education and related services.

(c) Each district must maintain records regarding parentally placed private school children
   1. Number of children evaluated
   2. Number of children determined with a disability
   3. Number of children served
Non-public Proportionate Share

• Non-public students receiving services via an individualized services plan from the public school district as of December 1 (*Fund Code L*);

• Non-public home school students receiving services via an individualized services plan from the public school district as of December 1 (*Fund Code P*) and;

• All parentally-placed students ages 3-5 and ages 6-21 in non-public schools evaluated and determined eligible on or before December 1, but who were not receiving special education services from the public school district as of December 1 (*Fund Code N*)
Non-public Proportionate Share

Example - District 1
Final IDEA Part B Flow Through Amount = $100,000

- December 1 FACTS Report
  - Fund Code L students = 10
  - Fund Code P students = 5
  - Fund Code N students NOT on FACTS = 5
    - Total non-public eligible = 20

- Total district special education count Dec 1 = 95
- Total students eligible NOT on FACTS = 5
  - Total count 100

- Calculation: 20/100 = 20%
- Non-Public Proportionate Share Amount:
  - 20% X $100,000 = $20,000
Amendments

- Must be submitted by cooperative or district if expenditures exceed 20% or $1,000 in a budgeted cell.

- Final amendments and/or project end date extensions are due 30 days prior to the end of project end date. This applies to district subgrants as well as to the cooperative.
Division of Funding and Disbursement Services
Phone: 217/782-5256
Fax: 217/782-3910

IDEA Flow Through & Preschool Grants, Expenditure Reports and Payments

Jodi Whitlow
jwhitlow@isbe.net

Division of Special Education Services
Phone: 217/782-5589
Fax: 217/782-0372

IDEA Flow Through and Preschool Program Consultants
Felicia Malloy, Tami Greco and Dawn Camacho
FY 2014
Year End Expenditure Reporting Reminders

Funding and Disbursement Services

http://www.isbe.net/funding/default.htm

Phone: (217) 782-5256
Additional reporting will be required if the project end date is extended past June 30.

Examine the need for an end date extension:

- **NOT** needed for staff on a 12 month salary schedule
- **NOT** needed to pay obligations incurred June 30 or prior
- **IS** needed for new activities and obligations incurred July 1 or later (e.g. Summer School, Professional Development)
Federal and State Programs:

- LEAs may include obligated payroll expenditures (e.g. staff paid on 12 month basis) on the June 30 or later report (entered as an outstanding obligation) when the project end date is after June 30 (e.g. usually Aug. 31).

- LEAs may enter a commitment amount (i.e. advance) greater than the amount entered as an outstanding obligation on the June 30 or later reports.
## Year End Expenditure Reporting

### Obligations

<table>
<thead>
<tr>
<th>If the obligation is for:</th>
<th>The obligation is made:</th>
</tr>
</thead>
<tbody>
<tr>
<td>a) acquisition of real or personal property.</td>
<td>-on the date on which a written commitment to acquire the property has been made.</td>
</tr>
<tr>
<td>b) personal services by an employee.</td>
<td>-when the service has been performed.</td>
</tr>
<tr>
<td>c) personal services by a contractor (not an employee).</td>
<td>-on the date on which a binding written commitment to obtain the services has been made.</td>
</tr>
<tr>
<td>d) performance of work other than a personal service.</td>
<td>-on the date on which a binding written commitment to obtain the work has been made.</td>
</tr>
<tr>
<td>e) public utility service.</td>
<td>-when the service is received.</td>
</tr>
<tr>
<td>f) travel.</td>
<td>-when the travel is taken.</td>
</tr>
<tr>
<td>g) rental of real or personal property.</td>
<td>-when the property is used.</td>
</tr>
<tr>
<td>h) a pre-agreement cost that was properly approved by the State.</td>
<td>-when the pre-agreement costs were approved by the State.</td>
</tr>
</tbody>
</table>
Year End Expenditure Reporting

Federal Grant Example

- Project End Date August 31
- June 30 Cumulative Cash Basis Expenditures $1,000
- June 30 Outstanding Obligation Reported $500
- **July 31 Cumulative Cash Basis Expenditures $1,100**
- New Reporting Requirement
  - How much of the $100 expended in July paid for obligations/activities June 30 or prior as compared to payments for obligations/activities July 1 or later?
SECTION VI. - CALCULATE TOTALS FOR FOLLOWING SECTIONS

Press this button when you are finished entering the information for Sections II, III, IV and V above. Each time this button is pressed, validity checks are performed and you may be asked to react to an exception before moving on. You may calculate the totals at any time.

Choose the “Calculate Totals” button after entering all expenditures

Additional reporting will be required IF:
• The project end date is AFTER 6/30; AND
• The expenditure thru date is AFTER 6/30; AND
• The expenditures (not outstanding obligations/commitment amount) are greater than the 6/30 reported expenditures
This message will appear if all the criteria as stated on the previous slide is met and informs the user to report the split of expenditures after June 30.
The system will calculate the difference between the June 30 expenditure report and the most recently submitted cumulative report (e.g. July 31 or Aug 31). In addition, the system will auto fill the balance of the calculation once the user enters the first value.

**EXAMPLE - $100 Expended Since June 30**

**Line A.** Enter the amount of expenditures for activities that occurred on June 30 or prior. Ex: Liquidation of obligations (e.g. supplies purchase order or staff payroll) where payment was made after 6/30 for activities that occurred June 30 or prior. Example Above - $75

**Line B.** Enter the amount of expenditures for activities that occurred on July 1 through the current report. Ex: SUMMER school activities, stipends or staff development activities. Example Above - $25

**THESE ENTRIES DO NOT CHANGE PAYMENTS MADE TO LEA**
SECTION XI. - SUBMIT EXPENDITURE REPORT TO DISTRICT/AGENCY ADMINISTRATOR/ISBE

Press the 'Submit for Approval' / 'Submit To ISBE' Button when you are ready to submit this expenditure report. Totals will be recalculated before submission. This expenditure report can be printed from FRIS Inquiry at http://webapps.isbe.net/frisinquiry/finq.asp in a few days.

I hereby certify that the financial expenditures reported are accurate to the best of my knowledge and belief and are only being used to support the activities approved within this State grant.

Choose “Submit to” the next approval level (e.g. Administrator or ISBE)
This message is to confirm the accuracy of Section VI.(a) (Expenditure Split) only.

Choose “Ok” to continue or “Cancel” to return to Section VI.(a).
This message is to confirm that all expenditures are cumulative (i.e. year-to-date).

Choose “Ok” to continue or “Cancel”.
This message is to submit the report to the next approval level (e.g. Administrator or ISBE).
This message confirms that the expenditure report has been successfully submitted to ISBE by the local education agency administrator.
Funding and Disbursement Services

Phone: (217) 782-5256
Fax: (217) 782-3910