IDEA Grants Overview
Directors’ Conference – August 7, 2013
Accessing Information
IDEA Part B Grant
Program Information Webpage


• Quick Tips FY14
• Quick Tips FY13
• Instructions Booklet
• Technical Assistance Resources
  – Documents
  – Power-point presentations
  – Webinar
• MOE
• Construction Approval Forms
IDEA Part B Flow-Through

Overview

Program:
IDEA Part B Flow-Through

Purpose:
This program provides supplemental funds to ensure that all children with disabilities ages 3 through 21 receive a free appropriate public education in the least restrictive environment. Funds may be used to support salaries of staff who provide services for special education students. This may include teachers, aides, administrative staff and other personnel such as specialists, and physical therapists; training; specialized consultants; and instructional supplies, materials and equipment.

Program Type:
Federal entitlement

Funding:
Allocations are preliminary, and payment under this grant is subject to passage of a sufficient appropriation by the Illinois General Assembly or sufficient appropriation by the U.S. Congress for federal programs. Obligations of the State Board of Education will cease immediately without further obligation should the agency fail to receive sufficient state, federal, or other funds for this program.

Legislation:
 Individuals with Disabilities Education Act

Regulations:
IDEA Final Regulations

Program Requirements:
Required Documentation of Private School Participation
Treatment of Charter Schools and Their Students

Application Due Date:
As soon as possible but no later than June 30

Amendment Due Date:
Prior to obligation of funds and not later than 30 calendar days prior to the end of the program

Grant Period:
July 1 through June 30 each year

Begin Date:
July 1 OR the submission date of the original application, whichever is later

End Date:
June 30 unless an extension is approved on the Applicant Information page

Expenditure Reports:
Cumulative expenditure reports and a final completion report are required.

Financial Reporting:
It is necessary that recipients of funds collect and maintain financial information required by federal regulation to demonstrate compliance. Prescribed formulas and financial records specified in these regulations must be complied and maintained by the submitting agency and available for audit review annually.

Fiscal Information:
Accounting Procedures

Instructions:
Instructions for the entire application in PDF format
The application has been submitted. No more updates will be saved for the application.

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IDEAFT-4620
ISBE Contacts for IDEA Grant Questions
Navigating the IWAS Egrant System

Problems with:
• Passwords
• Adding new users
• Locked pages
• Adding amendments
• Adding subgrants

Please reference the instructions in the egrant application.

If additional assistance is needed, please contact the HELPDESK at 217/558-3600.
Programmatic IDEA Grant Questions

• Allowable expenses
• Grant procedures
• Grant timelines
• Construction projects
• CEIS
• IDEA proportionate share

Special Education Services – Grant Coordinators
217/782-5589
IDEA Maintenance of Effort

Special Education Services – Pam Jurkoshek
217/782-5589

IDEA Grant coordinators are also available to assist with MOE questions.
Fiscal Questions

• IDEA allocations
• IDEA proportionate share calculations
• Expenditure reports
• Indirect costs

Funding and Disbursements Division
http://www.isbe.net/funding/html/specialed.htm
217/782-5256
Made it through FY13

- Amendment page added to the egrant
- CEIS – tracking the money flow between cooperatives and member districts
- IDEA nonpublic proportionate share
- MOE – no districts had to repay federal funds
- Fiscal cliff
- Ever impending sequestration
New in FY14

• Last Action Date column was added to the subgrant listing page of the egrant.

• Periodicals (printed or electronic) must be in object code 400. All other licenses and subscriptions should still be in object code 300.
New in FY14 (continued)

BENEFITS MUST BE ATTACHED TO SALARIES

Paying staff benefits only from the IDEA grants in NOT allowable. The inclusion of staff benefits in IDEA grants is contingent upon the inclusion of the corresponding staff salary in the IDEA grants.

Any entity using IDEA flow-through or preschool funds for staff benefits can only do so if the proportionate share of staff salary was also included in the IDEA grant.
New in FY14 (continued)

• IDEA Nonpublic Proportionate Share
  – Change to timely/meaningful consultation timelines
  – Proportionate share expenses required in initial grant
  – Tracking the money flow between cooperatives and member districts
  – Proportionate share page
  – Function code 3700
Tips and Hot Topics
Control What You Can

• Timelines
  – Avoid interest penalties
  – ISBE cannot back date or approve after the fact

• Level of detail in grant

• Staff training and notification

• Amendments to grants
  – Keep current
  – Cooperatives and member districts coordinate amendments
  – Prior approval for construction

• Use available resources
  – Instruction links in the egrants, FRIS, ISBE website
Prepare for What You Can’t Control

• Allocations
  – Not set in stone, allow for changes
  – Adjust 5% professional development with any allocation adjustments

• Be aware of and verify funding source options for expenditures – flexibility without supplanting.

• Keep current with federal and state regulations.
Make Sure Time is on Your Side

- **July 1** – Earliest *start date* for the IDEA grants Cooperatives:
  - If including subgrants, at least one subgrant must be included in the initial application.
  - Submission/approval by the cooperative does not constitute a subgrant start date. The receipt of a substantially approvable subgrant by ISBE establishes the start date.

- **September 30** – Timeline for completing MOE
Time on Your Side (cont.)

• **May 31** – Last date to submit an amendment for the regular IDEA grant period

• **June 30** – End date for the IDEA grants

• **August 1** - Last date to submit an amendment for any IDEA grant that has an **approved** extension
Earliest start date
July 1, 2013

MOE deadline
September 30, 2013

End date for grants with approved extensions
August 31, 2014

Last day to submit amendments
May 30, 2014

End of regular grant period
June 30, 2014
Keep Track of the Grant Period

- Obligating funds
  - Substantially approvable grant (including subgrants) submitted to ISBE
- Start date for salaries/benefits
- Length of licenses, leases, etc.
- Late payments – received date is after grant period (may impact MOE)
- Liquidation period – 90 days
• Carry over funds
  – Generally loaded in early fall
  – Located on the allotment page of the grant
  – Expended first

• Grants are part of the public record
  – Subject to FOIA at local and state level
Getting it Right the First Time

• Sufficient details
  – Supplies, materials, equipment – specify type
  – ESY/summer school – include timelines
  – Note per unit cost for equipment
  – Include district threshold for non-capitalized equipment (object 700)

• Shipping costs
  • Included or a separate bill? Shipping is generally included as part of the total cost, in which case “plus shipping” is not needed in the budget detail.
• Double check CEIS and budget details

• Be careful of abbreviations

• Include timelines for licenses and leases

• Private special education school/facility tuition and travel expenses are NOT allowable costs in the IDEA grants. Information on nonpublic special education programs (14-7.02) is available at http://www.isbe.net/spec-ed/html/nonpublic_se.htm.
Amendments are required when:

– there is a significant change in program scope; or
– the grant recipient intends to budget for more available funds (i.e. carryover); or
– the expected expenditures exceed the ISBE expenditure variance of 20% or $1,000 per budgeted cell, whichever is greater; or
– the grant recipient adds a new expenditure item.

*This includes changes in purchases of previously approved equipment.

• Note changes in the amendment page
  – Include subgrants with amendments
IDEA Equipment Purchases

• Use
  – Project/program purchase
  – Possible additional project/program
  – Nonpublic limitations (34 CFR 300.144)

• Management Requirements
  – INVENTORY TRACKING SYSTEM

• Disposition
  – Less than $5,000 (per unit)
  – More than $5,000 (per unit) – use equipment deletion process in IWAS

34 CFR Part 80 (EDGAR) 80.32 – Equipment
Audits: A-133, State, and Federal

• **A-133**
  – Respond in a timely manner, contact your grant coordinator with any questions
  – District and cooperative communication
  – Follow through on corrective action to avoid a repeat finding
  – Audit findings impact LEA determinations

• **State** – ISBE Federal and State Monitoring
  – Generally cyclical – not yearly
  – Can be in response to “red flags”

• **Federal** - If no notification from ISBE, contact your grant coordinator
Walking the Line

IDEA grants are for special education expenses:

• Expenses must be reasonable and necessary for the provision of special education services.

• Grantees must be able to verify that IDEA funds expended were for special education costs (withstand an audit).

• School districts are required to expend local funds for special education services.
Coordinated Early Intervening Services (CEIS)

- Voluntary for most grantees
- May use up to 15% of funds for CEIS:
  - for professional development, and
  - to provide evaluations, services and supports including scientifically-based literacy instruction.
- Must document and report to ISBE → OSEP:
  - how many students are served, and
  - how many students are later determined eligible under the IDEA.
CEIS (cont.)

CEIS is for students who have not been identified as special education eligible.

• RtI can be included in the grant as a CEIS expense.

• PBIS and progress monitoring in IDEA grants (e.g. AIMSweb, DIBELS):
  
  ➢ total population of a building/district (gen. ed. & special ed.) – **budget in CEIS**

  OR

  ➢ special education population only - budget as ordinary IDEA grant expenditures.
CEIS (cont.)

IDEA CEIS funds cannot be used to supplant any activity that was previously funded by federal ESEA funds e.g. can use IDEA CEIS funds to supplement/add on to existing activities, but cannot replace previous funding with IDEA CEIS funds.
Co-Teaching Training

• Districts can use IDEA funds for training teachers, general education and special education, on *practices that specifically target students with disabilities and how to provide effective teaching strategies in their classrooms for children with disabilities* (recognizing that such practices benefit all children in the room).

• The district should differentiate between general education initiatives and IDEA-focused activities. *To the extent that this is a general education initiative - just training ALL teachers (general and special educators) in effective, scientifically-based teaching practices for all children that will also benefit kids with disabilities in co-teaching situations, they can use IDEA funds on a proportional basis, paying for the special educators with IDEA funds and the general education teachers with regular PD funds.*
Co-Teaching Training (Cont.)

The district should focus on the purpose of the training to determine whether it can be included in the IDEA grant and withstand an audit. *Start with: What is the purpose of the training?*

- *If the answer is: to improve general teacher effectiveness, then it's a regular education initiative.*
- *If the answer is: to improve the capacities of teachers to effectively manage the educational needs and educational programs of children with disabilities, then it is special education.*
IDEA Funded Professional Development

- IDEA-focused is the standard for all professional development activities.
- IDEA funded professional development is limited to LEA/cooperative employees.
- 5% of the IDEA flow-through budget must be dedicated to professional development activities.
- Use the federal funds wisely
Supplement

Not

Supplant
The IDEA specifies that IDEA funds are to supplement, not replace, local spending on students with disabilities.

Excess cost and MOE requirements are two prongs of IDEA supplement not supplant.
Excess Cost of Special Education
34 CFR 300.202

• IDEA funds must be used only to pay the excess costs of providing special education and related services to children with disabilities.

• IDEA funds must be used to supplement state, local, and other federal funds and not to supplant those funds.

• The excess cost requirement prevents an LEA from using funds provided under Part B of the IDEA to pay for all of the costs directly attributable to the education of a child with a disability.
Excess Cost Determination

Each district must determine its excess cost threshold and maintain records at the local level.

• Appendix A to Part 300 of the CFR

Program Assurances

Superintendents/agency administrators sign off on excess cost in the program assurances of the IDEA grants (including subgrants).

#6. Excess Cost. Each local educational agency receiving IDEA funds through a flow-through grant must keep records adequate to show that it has met the excess cost requirement and has calculated the excess cost in accordance with Appendix A of the 34 Code of Federal Regulations.
What Does the Future Hold?

• Additions to the **FY15** IDEA grants specific to documenting excess cost

• Possible revisions to address any other areas that could leave districts/cooperatives vulnerable to audit findings

• Notification/guidance from the IDEA grant coordinators on changes
Maintenance of Effort (MOE)
34 CFR 300.203

- IDEA Part B Funds provided to an LEA must not be used to reduce the level of expenditures for the education of children with disabilities made by the LEA from local funds below the level of those expenditures for the preceding fiscal year.

- The SEA must determine that an LEA complies with paragraph (a) of this section for purposes of establishing the LEA's eligibility for an award for a fiscal year if the LEA budgets, for the education of children with disabilities, at least the same total or per capita amount from either of the following sources as the LEA spent for that purpose from the same source for the most recent prior year for which information is available:
  - local funds only,
  - the combination of State and local funds.
Minding MOE

- Begin with the end in mind - how will the Annual Financial Report (AFR) look?

- Be consistent with special education expenditures.

- Document potential exceptions to MOE.

- Use the AFR reference sheet.
Keeping It Timely

• Don’t let a negative MOE delay submitting an otherwise substantially approvable grant.

• Resolve the MOE issue as soon as possible
  – Work with the ISBE grant team (Pam!!)
  – Avoid holding up amendments

• MOE resolved by September 30\textsuperscript{th}.

• Before throwing in the towel, contact the grant team.
Exceptions to MOE

• The voluntary departure of special education or related services personnel.

• The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program.

• The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
In addition to MOE exceptions ...

If MOE balance is negative, but per capita spending stays the same or increases, MOE is met.
Repercussions

• If an LEA fails to meet MOE a penalty **will** apply.

• The LEA must repay from non-Federal funds the amount by which they failed to maintain effort.
The following is the link to the FY14 AFR Reference Sheet which indicates the functions used in the MOE District Worksheets and the lines on the Annual Financial Reports where the expenditures and revenue are reported.

The following is the link to the Annual Financial Reports.
ftp://ftpfinance.isbe.net/AFR
Additional Resource Links

ISBE – www.isbe.net

Special Education Services www.isbe.net/spec-ed
IDEA Grants http://www.isbe.net/speced/html/idea_part-b.htm

Rules - www.isbe.net/rules
http://www.isbe.net/rules/archive/pdfs/100ARK.pdf (Part 100 - accounting/budgeting/financial reporting/audits)

2 CFR Part 225 (OMB A-87)

OSEP’s August, 2012 Excess Cost presentation-
http://idea.ed.gov/explore/view/p/%2Croot%2Cddynamic%2CPresentation%2C31%2C
Contact Information

Special Education Services – 217/782-5589

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QUESTIONS

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