



Illinois State Board of Education

Individual with Disabilities Education ACT (IDEA)

IDEA Grant Overview

Illinois Alliance of Administrators of Special Education

August 28, 2020

Equity • Quality • Collaboration • Community

Illinois State Board of Education (ISBE) Technical Assistance and Resources



Topic/Question

Contact

IWAS Technical Difficulties, e.g. problems with:

- Passwords
- Adding new users
- Adding amendments or subgrants



Programmatic IDEA Grant Questions

- Allowable expenses
- Grant timelines
- Excess Cost
- CEIS
- IDEA proportionate share
- Timely and Meaningful Consult uploads
- On-going audits

IDEA Maintenance of Effort (MOE)



Fiscal Questions

- IDEA allocations
- IDEA proportionate share calculations
- **Expenditure reports**
- Indirect costs

Please reference the instructions in the egrant application.

If additional assistance is needed, please contact the HELPDESK at (217)558-3600 or helpdesk@isbe.net.

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Funding and Disbursements Division

<http://www.isbe.net/funding/html/specialed.htm>

(217)782-5256



Instructions within IDEA Grant

Instructions are available in the Overview page.

Application has been submitted. No more updates will be saved for the application.

Overview	Applicant Information	FFATA	Maintenance of Effort	Program Specific	Budget Pages
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iew

m: IDEA Part B Flow-Through

e: This program provides supplemental funds to ensure that all children with disabilities ages 3 through 21 receive services for special education students. This may include teachers, aides, administrative and instructional supplies, materials and equipment.

m Type: Federal entitlement

g: **Allocations are pre programs. Obligat**

tion: [Individuals with Disa](#)

tions: [IDEA Final Regulation](#)

m Requirements: [Required Documenta](#)

tion Due Date: [Treatment of Charter](#)

ment Due Date: As soon as possible b

Period: Prior to obligation of

Date: July 1 through June

te: July 1 OR the submis

uture Reports: June 30 unless an ex

ial Reporting: Cumulative expendit

Information: It is necessary that r

tions: and maintained by th

[Accounting Procedur](#)

[Instructions for the e](#)

[Instructions](#)

Instructions links are also available in these locations:

- FFATA
- Budget Pages (Allotment, Budget Detail, Budget)
- Submit
- Application History
- Page Lock Control
- Application Print

ISBE Resources

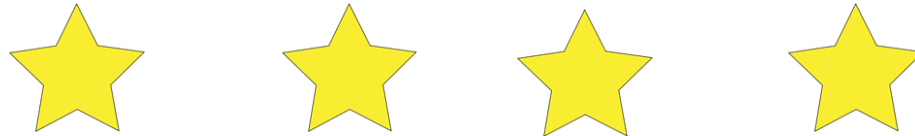


- **ISBE** – www.isbe.net
- **Special Education Services** - <https://www.isbe.net/Pages/Special-Education-Programs.aspx>
- **IDEA Grants** - <https://www.isbe.net/Pages/IDEA-Part-B-Grant-Program-Information.aspx>
- **Rules** - <https://www.isbe.net/Pages/Rules.aspx>
 - Part 100** - accounting/budgeting/financial reporting/audits)
<https://www.isbe.net/Documents/100ARK.pdf>
- **Fiscal Procedures Handbook** - https://www.isbe.net/Documents/fiscal_procedure_handbk.pdf
- **Non-Public Proportionate Share** - <https://www.isbe.net/Documents/guidance-15-09-idea-pps-nonpublic.pdf#search=Non%20Public%20Proportionate%20Share>



ISBE Flow-Through Grants

General Information





IDEA-Focused

IDEA grants are for special education expenses:

- Reasonable and necessary for grant purposes (2 CFR 200.403).
- Document/verify that IDEA funds expended were for special education costs:
 - Track the money
 - Withstand an audit
- School districts must expend local funds for special education services.



Monitoring the IDEA Grants



- Use IDEA funds in accordance with federal and state regulations.
- ISBE – Responsible for subrecipient monitoring and general supervision requirements.
- Districts – Responsible for use of federal funds. Complete IDEA grant applications, submitting expenditure reports, MOE, excess cost and periodic performance reports.
- Cooperatives – Provide support and training to districts on IDEA requirements.

Monitoring the IDEA Grants, cont.

- Oversight can prevent misuse of funds, audit findings, interest penalties, loss of carryover funds, and maintenance of effort & excess cost issues.
- Familiarity with the grant requirements, timelines, and resources is beneficial to the districts and cooperatives.



Please share the IDEA grant team listserv notices.

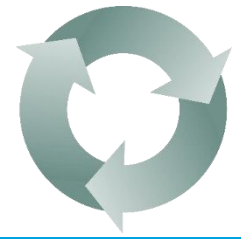
IDEA Grant Timelines

- July 1 - Earliest start date for the IDEA grants
- July 1 - Timeline for completing MOE compliance
- 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
- August 31 - End date for IDEA grants with an approved extension

Timelines that Impact IDEA Grants

- **Timely and Meaningful Consultations (TMC)** - meetings held by May 31.
- **MOE Reduction** - Eligible districts opting to take a MOE reduction, must submit the MOE Reduction form to ISBE by the last working day in September.
- **Excess Cost** - Due at ISBE by the last working day of January (*January 29, 2021 for FY21*).

IDEA Grant Period



- The IDEA funds are specific to the fiscal year that they are provided.
- While some items can be used for multiple years, all expenditures should be purchased for the current fiscal year.



Working within the Grant Period

- Obligating funds - substantially approvable grant **submitted to ISBE**
- Start date for salaries/benefits is tied to the start date of the grant
- Budget for the current grant period
 - ESY and summer expenditures (note the timelines)
- Liquidation period – 90 days from the end of the grant

Professional development activities that span two fiscal years (June/July)

Options:

- Pay for June costs with expiring IDEA grant and July costs with the new IDEA grant.
 - Substantially approvable grant with a July 1 start date
 - Best to have a contingency plan to pay July costs with another funding source.
- Extend the grant to August 31 - reasonable for special education in-service for all special educators; not so much for a conference attended by one or two staff members.



Start Dates



FY 21 ONLY

- Any district that submits before October 1st will receive a July 1st start date.
- Any applications submitted after October 1st will receive a start date the day of submission.

All other years

- Applications submitted prior to July 1st will have a July 1st start date.
- Any applications submitted after July 1st will have a start date the day of submission.



Start Date – Cause and Effect Example

A district has an January 1 start date.

- Cannot claim reimbursement for any expenditures incurred from July 1 – January 1
- Delay in the reimbursement process
- May miss the quarterly expenditure report timeline, resulting in an audit finding
- Any July 1 – January 1 expenditures submitted for IDEA reimbursement would be questioned costs in an audit (financial adjustment or repayment)

Question and Answer



Question: May a three year license be charged to the IDEA grant?

Answer: Yes. Districts may purchase multiyear licenses, warranties, or subscriptions that begin during the fiscal year they are purchased.



Question and Answer



Question: May a district add classroom supplies/materials to the IDEA grant at the end of the grant period (e.g. last amendment in May)?

Answer: Yes, if the supplies/materials will be used within that grant period, i.e. used in the classroom by June 30.

- The district cannot use the IDEA grant funds to purchase items for the next school year.
- Unexpended IDEA funds carry over to the next fiscal year.



IDEA Carryover Funds

Unused IDEA funds carry over to the next fiscal year.

Carryover funds:

- Are generally loaded in late summer/early fall
- Are noted on the allotment page of the grant
- Must be expended within the one-year carryover period
- Are attached to the districts that generated the funds
- Expended first (**first in, first out**)

Question and Answer



Question: Is special permission needed to use carryover funds?

Answer: No. Once the IDEA carryover funds are loaded in the system they may be used for any allowable IDEA expenses. An amendment must be submitted for carryover funds to be used.

Question: What is the limit on carryover amounts?

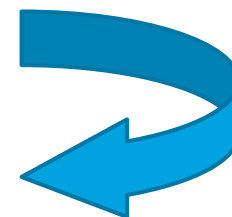
Answer: Districts can carry over 100% of their allocation. That is NOT recommended for any district. *Districts/cooperatives should monitor IDEA spending to avoid loss of unexpended carryover funds.

Carryover – Cause and Effect Example

A district has historically carried over around a million dollars each year, about equal to the federal allocation.

If the district ever fails to expend the carryover amount, it will lose that portion of unexpended carryover funds.

FY21 Allocation	\$1,350,000
FY20 Carryover	\$1,000,500
FY21 – budgeted in grant	\$1,107,862
FY21 – actual expenditures	\$987,345
Unexpended carryover that is forfeited	\$13,155



IDEA Grant Amendments

Amendments are required for:

- significant changes in program scope; or
- budgeting for more available funds (i.e. carryover); or
- purchases exceed the ISBE expenditure variance of **10%** or \$1,000 per object code, whichever is greater; or
- adding new expenditures (carryover).

***This includes changes in purchases of previously approved equipment.**

❖ Note changes in the amendment page

Question and Answer

Question: How often should a district amend the IDEA grant?

Answer: There is no set amount or timeframe for grant amendments.

- Amend often enough to include new and necessary expenditures.
- Amend often enough to reflect staff changes or increases/decreases in expenses.
- **Must** amend if a decrease in the federal IDEA allocation causes a negative balance in the budgeted amount.

IDEA Flow-Through Grants: Specific Information

- Professional Development
- Coordinated Early Intervening Services (CEIS/EIS)
- Nonpublic Proportionate Share
- Timely and Meaningful Consultation (TMC)
- Periodic Performance Reports

IDEA Funds and Professional Development

- A portion of IDEA flow-through funds must be dedicated to professional development activities, i.e. budgeted and expended. (ISBE recommends a minimum of 5%)
- IDEA-focused is the standard for all professional development activities.
- When using IDEA funds to provide professional development hours for licensure renewal purposes, Illinois professional development provider requirements apply.



Moving CEIS Funds (Districts must manually move CEIS funds)

- Overview
- Applicant Information
- Amendments
- Allotment
- Assurances
- Submit
- Application History
- Page Lock Control
- Application Print

Allotment

[Instructions](#)

The application has been submitted. No more updates will be saved for the application.

	IDEAFT-C4620	CEIS	IDEAPre-C4600
Current Year Allotment	\$89,997	\$0	\$3,389
Reallotted Funds (+)			
Released Funds (-)			
Carryover (+)	0	0	0
PrePayment (+)	0	0	0
SUB TOTAL	\$89,997	\$0	\$3,389
Multi-District			
Transfer In (+)	0	0	0
Transfer Out (-)	0	0	0
Administrative Agent			
ADJUSTED SUB TOTAL	\$89,997	\$0	\$3,389
Transfer Funds *			
Funds Available for CEIS	\$14,007	\$0	\$0
From IDEAFT-C4620 (+)		0	
From CEIS (+)	0		
Total Transfer Out (-)		\$0	\$0
CEIS Status		Voluntary	
TOTAL AVAILABLE	\$89,997	\$0	\$3,389
	IDEAFT-C4620	CEIS	IDEAPre-C4600

Calculate Totals

Have questions or need help? Contact our Call Center (217)558-3600 between 7:00am - 5:00pm CST, Monday - Friday or [Click here to Contact Us](#)
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IDEA Funds for 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 (continued.)



IDEA CEIS funds **cannot be used to supplant any activity that was previously funded by federal funds.**

- **cannot** replace previous funding with IDEA CEIS funds
- can supplement/add on to existing activities

CEIS and Voluntary MOE Reduction

When eligible districts opt to take a MOE reduction:

- CEIS expenditures count toward that total and
- the combined dollar amount for the MOE reduction and CEIS is limited to the smaller amount.
- **Any district opting to take a MOE reduction must complete and submit the IDEA MOE Reduction form to its IDEA grant coordinator by September 30, 2020.**

34 CFR 300.205

Appendix D to Part 300

Coordinated Early Intervening Services (CEIS) Reminders

- Required districts **MUST** expend the total allotment for CEIS.
- If a required district does not utilize all required funds in the current fiscal year, they **MUST** spend the remaining amount in the following fiscal year.
- Districts must complete this portion of the grant application, even if they are choosing not to use funds, or did not use funds in the previous fiscal year.



CEIS Tips

- If a district is choosing not to use CEIS funds please fill out the page accordingly.

Consolidated Application: **Coordinated Early Intervening Services** Printer-Friendly
[Click to Return to Organization Select](#)
[Click to Return to Application Select](#)

[Spell Check](#)

The application has been submitted. No more updates will be saved for the application.

Overview	Amendments	Program Specific	Budget Pages	Page Lock Control
Coordinated Early Intervening Services			CEIS Reporting	

Coordinated Early Intervening Services (CEIS) [Instructions](#)

In accordance with the requirement at 34 CFR 300-646, those districts identified as having significant disproportionality based on race and ethnicity with respect to: 1) identification of students as having disabilities; 2) placement of these students in particular education setting; and/or 3) disciplinary actions, including suspensions and expulsions, MUST use 15 percent of funds to provide Comprehensive Coordinated Early Intervening Services (CCEIS) for students ages 3 - 21 not identified as needed special education or related services but who need additional academic and behavioral support to succeed in the general education environment.

Use of funds for CEIS purposes for this district is: **Voluntary**

Select one of the three choices below and complete this page as appropriate.

A. Indicate whether funds will be used for CEIS and, if so, the amount to be used.

- Funds will NOT be used for CEIS (Save page and continue to next tab)
- Up to 15% of funds will be used VOLUNTARILY for CEIS (complete remainder of tab)
- 15% of funds will be used as REQUIRED for CEIS (complete remainder of tab)

Funds available for CEIS are based on current year IDEA flow-through/preschool funds

Funds to be used for CEIS

NOTE: The use of CEIS funds for RTI is appropriate only for nondisabled students needing extra support at Tier 2 and/or Tier 3.

[Additional guidance](#) regarding CEIS is available from the United States Department of Education

B. Funds will be used to: (check all that apply)

- Provide professional development
- Provide educational and behavioral evaluations, services, and supports, including scientifically based literacy instruction





CEIS Tips (continued.)

- If a district did not use CEIS funds in the previous fiscal year please fill out the page accordingly.

Consolidated Application **Coordinated Early Intervening Services** Printer-Friendly
[Click to Return to Organization Select](#)
[Click to Return to Application Select](#)

The application has been submitted. No more updates will be saved for the application.

Overview	Amendments	Program Specific	Budget Pages	Page Lock Control
Coordinated Early Intervening Services			CEIS Reporting	

Coordinated Early Intervening Services (CEIS) Reporting [Instructions](#)

Indicate how CEIS funds/services were ACTUALLY implemented in the prior year.*

- Funds were NOT used for CEIS (No additional information is required on this page. Save the page and move to the next tab.)
- Funds were used VOLUNTARILY for CEIS
- Funds were used as REQUIRED for CEIS
- Budgeted, but did not expend funds for CEIS

Funds actually used for CEIS

Indicate the allocation year(s) of funds used for CEIS purposes.

- FY18 Carryover used for CEIS in FY20
- FY19 Carryover used for CEIS in FY20
- FY20

The IDEA regulations at 34 CFR 300.226(d) require an LEA to report data to ISBE if the district/cooperative used up to 15% of IDEA Part B Flow-Through funds (voluntarily or required) to develop and implement coordinated early intervening services (CEIS) in the school year covered by the prior application. Provide the information requested below for school year 2019-2020.

- Total number of children in the LEA receiving CEIS during the 2019-2020 school year.*
- Total number of children in the LEA receiving CEIS under IDEA any time in the past three school years (2017-2018, 2018-2019, 2019-2020) AND who went on to receive special education and related services in the school year prior to this application (2019-2020)*

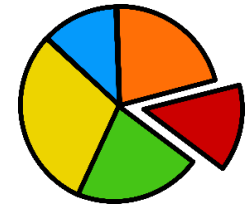
Instructions for completing Questions 1 and 2 above:

For Question 1 above, report the total number of children who received CEIS under IDEA at any point during the course of the 2019-2020 school year. This should be an UNDUPLICATED count.

- A child should be included in this count if he/she is also included in #2 above, IF he/she received CEIS during school year 2019-2020.
- If the CEIS funds were used for behavioral and educational evaluations, professional development or a school-wide intervention initiative, refer to the guidance from the US Department of Education which describes in questions 7 and 8 how to count and track students under these circumstances.

NOTE: As such, districts should NOT report 0 children receiving CEIS under #1 above.





IDEA Proportionate Share

- IDEA eligible nonpublic students, including homeschooled, generate IDEA proportionate share amounts. That portion of the IDEA funds must be expended on eligible students with IEPs.
- Direct/indirect services to the students
- Supports in conjunction with the direct/indirect services
 - Supplies, materials, equipment
 - Professional development for staff who work with the students with individualized services plans (ISPs)



Budgeting for IDEA Proportionate Share

Function Code 3700 and Nonpublic Proportionate Share Expenditures

Func. Code	Object Code	Expenditure
3700	100	Salaries for district staff providing direct or consultative proportionate share services, e.g. SLP, OT, PT, LBSI
3700	200	Benefits for district staff providing proportionate share services
3700	300	Purchased service, e.g. OT/PT from a private company or individual (note the name of the providing company)
3700	400, 500, 700	Supplemental supplies, materials, equipment needed to support the proportionate share services (owned/retained by the district)

Function Code 4000 and Nonpublic Proportionate Share Expenditures

Func. Code	Object Code	Expenditure
4000	300	Direct/consultative special education and related services purchased from a cooperative, school district, public low incidence provider, state college or university, or local governmental body.

*Purchases from governmental entities would not include supplies, materials, or equipment.



TIMELY AND MEANINGFUL CONSULTATION (TMC)

Under Section 612(a)(10) of IDEA 2004 (Public Law 108-446), States (and local districts in turn) must provide assurances to the U.S. Department of Education that they will provide opportunities for parentally placed private school students to

- Access to special education and related services so that students in private schools may equitably participate in such services; and
- Access procedures so that students who may be experiencing learning difficulties may be identified for special education eligibility.

As part of this process, each local school district must consult with representatives of the private schools, as well as parent representatives of those schools.

Timely and Meaningful Consultation (continued.)



Local school districts must consult with the private schools within their district and with representatives of parents of students with disabilities who attend those schools regarding:

- The child find process and how parties will be informed of that process;
- The amount of Federal funds available for the special education and related services for parentally placed private school children with disabilities, and how that amount was determined;
- The process to ensure that parentally-placed private school children with disabilities can meaningfully participate in special education and related services;
- The provision of services (how, where, by whom) and how such services will be provided if funds are insufficient to serve all children; and
- How, if the local school district disagrees with the views of the private school officials on the provision of services or the types of services, the local school district will provide a written explanation to the private school of the rationale for the decision made.



Timely and Meaningful Consultation

*An ongoing process

- Each district must offer to host a TMC meeting. These meetings ensure that homeschooled students or students attending private/parochial schools who potentially need Special Education services are made aware they can receive these services.
- Districts **MUST** post the date and time of their TMC meeting in a publicly posted forum, such as a local newspaper.
- As a requirement the district must upload specific TMC documentation on their FY21 IDEA Grant application.

Specific Documentation to be uploaded for TMC meetings:

Meeting was held w/ attendees

- 1 Sample letter to private / parochial school
- 1 Sample letter to homeschooled Students
- Agenda
- Handouts
- Attestation forms
- **Proof of public notification** (this can be a clipping of the news paper, a receipt from the publisher, or correspondence with that publisher)

Meeting was held w/o attendees

- **Proof of public notification** (this can be a clipping of the newspaper, a receipt from the publisher, or correspondence with that publisher)

*** Please note the documents listed are the ONLY documents that are necessary to upload**



Family Educational Rights Protection Act (FERPA) Violations

- Federal law that protects the privacy of student education records.
- Areas we are seeing FERPA violations:
 - Sign in Sheets
 - Letters mailed to parents
 - Any pages asking for a parent signature
 - MOE

Please keep in mind this information cannot be submitted to ISBE due to FOIA purposes.

When uploading letters mailed to private/parochial or homeschooled students, the requirement is for 1 **sample** letter. You do not need to upload every letter sent.

If your documents do contain personal information, please redact these documents before uploading your files.

Question and Answer

Question: My grant was returned for changes, but I am unable to see the checklist to know what changes to make.

Answer: This is caused by a popup blocker on the browser you are using. Please disable the popup blockers on your preferred browser.

Question and Answer

Question: I have filled out all portions of my application but I keep getting ICQ and PRA errors during the consistency check, do you know how to fix this?

Answer: Internal Control Questionnaire (ICQ) and Program Risk Assessment (PRA) errors appear when the GATA pages of your application have not been filled out entirely.

It is also important to note the Organizational Risk Assessment (systems listing page) needs to be completed before submitting a grant.

Question and Answer (continued.)

The following is a resource for completing the GATA pages on your FY21 IDEA grant.

Grant Accountability and Transparency Act (GATA) Requirements:

Applicants must ensure that all Grant Accountability and Transparency Act (GATA) requirements are met before any FY 2021 state or federal grant application is fully executed. Applicants must complete prequalification registration at the GATA portal and complete a Fiscal and Administrative Risk Assessment via an Internal Controls Questionnaire (ICQ). The GATA portal can be accessed at <https://grants.illinois.gov/portal/>.

Below is a summary of the steps necessary to fully execute the FY 2021 grants.

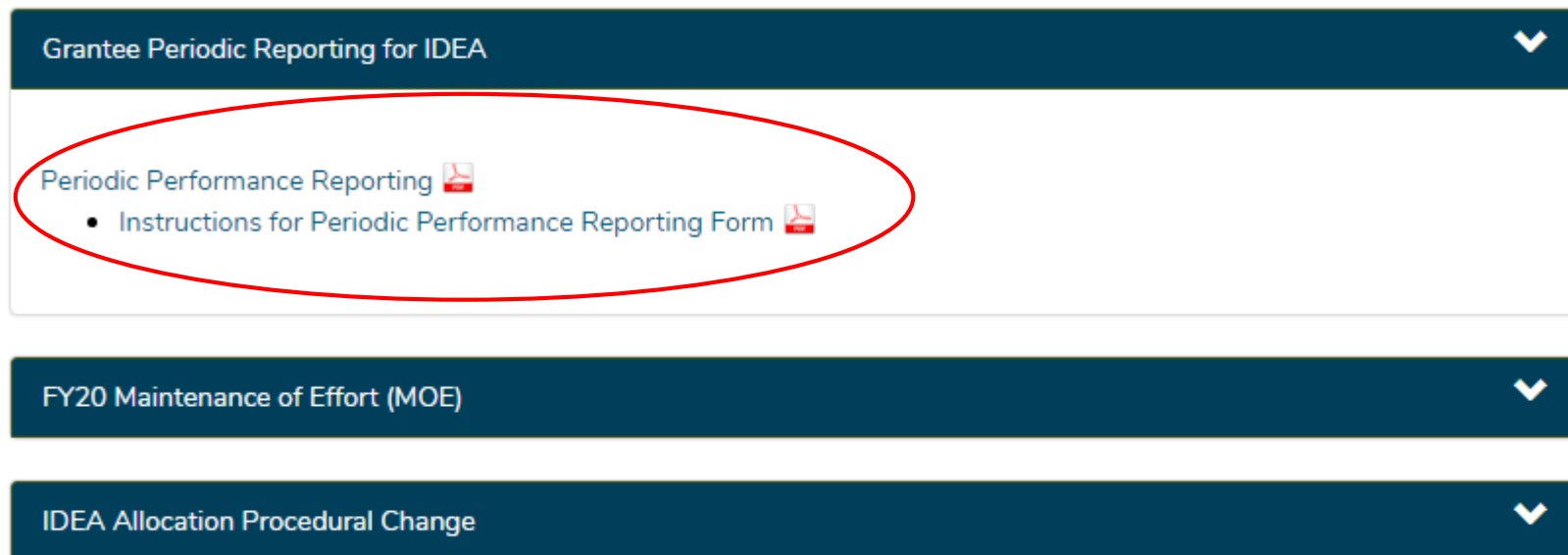
- 1. Grantee registration <https://grants.illinois.gov/portal/> and completion of the Internal Controls Questionnaire (ICQ).
- 2. Complete and submit the Organizational Risk Assessment via IWAS. Results will apply to all FY 2021 grants.
 - ISBE Grant-Specific Assessments will be included in each FY 2021 grant.
 - A combination of the results of these two risk assessments will generate the Programmatic Risk Conditions in each grant.
- 3. Complete and submit the Consolidated District Plan (Applicable to Title I, II, III, IV, V and IDEA grants).
- 4. Submit FY 2021 grant applications to ISBE.
- 5. The respective ISBE program area will review and approve applications .

If you have any further questions regarding the GATA pages, please contact our GATA department with your inquiries.



gata@isbe.net

Periodic Performance Reports

- Periodic performance reports are due 20 days at the end of every quarter.
- Information and instructions can be found on the ISBE website under the IDEA Grants page.



The screenshot displays a navigation menu with three main categories, each in a dark blue bar with a white downward arrow:

- Grantee Periodic Reporting for IDEA**
 - Periodic Performance Reporting 
 - Instructions for Periodic Performance Reporting Form 
- FY20 Maintenance of Effort (MOE)
- IDEA Allocation Procedural Change



Question and Answer

Question: My Periodic Reporting Application was returned for being incomplete, but it looks complete to me.

Answer: The content of the form will not be saved unless the form is saved to a computer and then uploaded into the IWAS system from the computer.

Using a blank application:

- Download and save the form to your computer
- Open the saved form and work from there
- Once complete, save the form again
- Upload that form from your computer into ISBE's system.

Audits



- **Single Audits**
 - Performed for districts that expend \$750,000 or more in federal funds in a given year.
 - Findings are issued for non-compliance and for questioned costs.
 - Respond in a timely manner, contact your grant coordinator with any questions.
 - Follow through on corrective action to avoid a repeat finding.
 - **Audit findings impact LEA determinations**

- **State** – ISBE Federal and State Monitoring
 - Generally risk based
 - Can be in response to “red flags”

- **Federal** - If a district receives notification of a federal audit please contact your grant coordinator.



Single Audit Findings



As part of our general supervision requirement ISBE will confirm:

- the corrective action plan is sufficient to avoid repeat findings;
 - has been implemented;
 - questioned costs have been recovered, if necessary.
-
- Districts can contact the IDEA grant coordinators during the audit process.



Supplement

Not

Supplant



IDEA Grants are Supplemental Funds

IDEA funds are to supplement, not replace or supplant, local spending on students with disabilities.

- LEAs must maintain local fiscal effort
- IDEA funds are for the excess cost of educating students with disabilities



IDEA Excess Cost	IDEA MOE Compliance
Supplement not supplant requirement	Supplement not supplant requirement
Expend local funds before using IDEA funds. *OSEP allows simultaneous spending of IDEA funds and local funds	Maintain, not decrease, local spending on students with IEPs, protection against budget cuts.
Excess cost establishes a current year target. The excess cost process uses prior year and current year data to establish an excess cost threshold for the current year. As a general supervision requirement, ISBE must also verify that the excess cost threshold established in the prior year was met.	MOE compliance is an after-the-fact comparison. The MOE compliance process uses data from two previous fiscal years to determine whether the district maintained local effort from one year to the next.
The federal regulations provide a step-by-step excess cost calculation that looks at all local spending on students with IEPs in comparison to spending on general education students with no supports.	The federal regulations provide the standard for MOE compliance. The MOE compliance process looks at specific special education expenditures to verify that MOE was met.
No allowable exceptions	Specific allowable exceptions
Failure to meet the excess cost threshold requires repayment of the shortfall with local funds.	Failure to maintain local effort requires repayment of the shortfall with local funds.

Maintenance of Effort (MOE)

- Local (local or state/local) spending on students with disabilities cannot decrease from year-to-year.
- Regulations specify allowable MOE exceptions:
 - Voluntary departure of staff
 - Termination of obligation to provide an exceptionally expensive program to a student or students with disabilities
 - Termination of costly expenditures for long-term purchases
- Also, if per capita remains the same, or increases, MOE is met.
- Failure to meet MOE requires repayment of federal funds in the amount of the MOE shortfall.

MOE – Eligibility and Compliance

MOE Eligibility – A district is eligible to receive IDEA funds by maintaining local effort. This is based on a comparison of the most recent audited fiscal year with the current budgeted amounts.

(Documented in the IDEA grant application)

MOE Compliance - Verification that a district maintained local effort based on a comparison of the finalized fiscal records for two years.

(MOE worksheets are mailed to districts/cooperatives)

Local Effort



When comparing fiscal years, IDEA maintenance of effort can be achieved through four options (maintain or increase):

- State and local net expenditures
- Local net expenditures
- State and local per capita
- Local per capita

Local Only Expenditures

The annual financial report (AFR), does not separate expenditures by state and local.

“Local only” IDEA MOE (no state expenditures), must be completed at the local level, with the supporting documentation provided to ISBE.



Keeping it Timely




- **Don't let a negative MOE delay submitting an otherwise substantially approvable grant.**
- Resolve the MOE issue as soon as possible
 - Contact ISBE's MOE Consultant, Pam Jurkoshek at pjurkosh@isbe.net
 - Avoid holding up approval and/or amendments
- MOE resolved by July 1st.
- Before throwing in the towel, contact the grant team.



MOE Cause and Effect Example



Things to consider as IDEA allotments are given directly to member districts:

- As long as the districts maintain their local spending, they should be fine.
- Use the increase for new or one-time large ticket special education costs.
- Districts will still have costs that were previously paid by the cooperative on behalf of the district.
 - Purchase those services from the cooperative/another service provider
- or
 - use the IDEA funds to provide the services directly.
-  Problems would occur if a district used IDEA funds to supplant local spending, e.g. moved all teacher and transportation costs to the IDEA grant and did not spend the “freed up” local funds on special education costs.

IDEA Excess Cost

The IDEA grants are supplemental funds for the excess cost of educating students with disabilities.

- Expend state/local funds before using IDEA funds. *OSEP allows concurrent spending.*
- Cannot use IDEA funds to pay 100% of special education costs. *Exception for students ages 3 – 5 and 18 – 21 when no state/local funds are available.*
- Spend at least the same minimum amount of state/local funds on students with disabilities as are expended on students with no supports.



Excess Cost – An Ongoing Process

- **September** (generally) – release of the IDEA excess cost IWAS application.
- **October** – AFRs are due, districts will have the data to complete most of the excess cost IDEA applications.
- **December** – special education child count is due to ISBE, districts will have the final data needed to complete the IDEA excess cost in IWAS.
- **January** – IDEA excess cost is due to ISBE by the last business day in January.

FY21 Excess Cost

- Excess Cost will be completed in IWAS for districts, and via spreadsheet for Charters Schools, same as last year
- No major changes anticipated
- Updating fiscal year references and any AFR changes



Question and Answer



Question: Are districts required to use the annual financial report in completing the IDEA excess cost?

Answer: Yes. All districts must use the AFR to complete the IDEA excess cost.

Question: May a district receive an extension past the January 29, 2021 deadline?

Answer: No. All IDEA excess costs are due the last business day of January.



Tips



- Resolve MOE issues promptly
- Monitor local spending on special education
- Read and share ISBE announcements
- Use available resources
 - ❖ e-grant instructions in the application
 - ❖ Fiscal Procedures handbook
 - ❖ IDEA grant webpage
- Contact the IDEA grant coordinators with questions



Tips (continued)



- Keep track of the IDEA grant status
 - Avoid excessive carryover
 - Make certain all amendments are approved
- Provide sufficient details in grant applications
 - Note per unit cost for equipment
 - Include district threshold for non-capitalized equipment (object 700)
- Next spring, complete the GATA registration/prequalification requirements **EARLY**



Grant Team Contact Information

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*Staff are working remotely, e-mail is the best way to contact.

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ISBE Grants Page

<https://www.isbe.net/Pages/IDEA-Part-B-Grant-Program-Information.aspx>



Questions



Illinois
State Board of
Education