FY20 IDEA

EXCESS COST

PROGRAM INFORMATION

and

eGRANT APPLICATION INSTRUCTIONS

February 1, 2020

Special Education Services Division

217/782-5589

FAX: 217/782-0372

IDEA Part B Grant information available at
https://www.isbe.net/Pages/IDEA-Part-B-Grant-Program-Information.aspx
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Application Notes

This instruction booklet provides instructions for completing the IDEA Excess Cost application through the eGrant system. Most of the information contained in this booklet is also available in the eGrant Excess Cost application under links to help or instructions.

- **UPDATED TIMELINE:** The completed Excess Cost Application must be submitted in IWAS no later than February 28, 2020. Districts that do not submit the FY20 IDEA Excess Cost Application by February 28, 2020 are subject having IDEA funds frozen.

- **UPDATED WORKSHEET:** Districts who are entering their data into IWAS from the excel spreadsheet posted on the Special Education website, please make sure you use the 1/28/2020 template, not the 1/7/2020 version.

- Technical assistance on items not covered by the instructions and procedures may be obtained by contacting your grant coordinator: Kimberly Beachy (kbeachy@isbe.net), Mandi Richards (marichar@isbe.net), or Todd Williams (todwilli@isbe.net). You may also contact the Special Education Services Division (N-253), Illinois State Board of Education, 100 North First Street, Springfield, Illinois 62777-0001 or telephone at 217/782-5589, fax 217/782-0372 or (TTY 217/782-1900).

- Please also reference the IDEA grant webpage for additional excess cost resources - [https://www.isbe.net/Pages/IDEA-Part-B-Grant-Program-Information.aspx](https://www.isbe.net/Pages/IDEA-Part-B-Grant-Program-Information.aspx).

- Assistance related to the technical aspects of the eGrant process may be obtained by contacting the ISBE Helpdesk at 217-558-3600 or by email at helpdesk@isbe.net.
Section I
Introduction

These directions should be used to complete the IDEA Part B Excess Cost Application. The instructions and procedures cited in this document represent a condensed compilation of the major federal and state regulations.

Note that Compliance with the Illinois State Board of Education (ISBE) instructions and procedures does not relieve the applicant from responsibility for compliance with all applicable federal and state regulations. These instructions have been completed in accordance with the reauthorization of the Individuals with Disabilities Education Act Amendments of 2004 and the 34 Code of Federal Regulations 300 and 301, issued July 2018.

IDEA Excess Cost applications are completed and reviewed online via a secure connection over the internet. Grant applicants can use their ISBE Web Application Security (IWAS) account to access IDEA Excess Cost applications. Applicants can gain access to IWAS by going to the ISBE website at www.isbe.net. An IWAS link is located at the top of the ISBE homepage where applicants can create a new IWAS account or access an existing IWAS account. In IWAS, the Excess Cost application can be accessed by selecting the system listing that corresponds to the grant application.

Section II
Background and Program Specifications

Excess Cost Background

A local educational agency may only use funds under Part B of the Act for the excess costs of providing special education and related services for children with disabilities.

The excess cost requirement means that the LEA must maintain its local and state fiscal effort for the education of its children with disabilities before federal funds are used. This ensures that children served with federal funds have at least the same average amount spent on them from sources other than federal funds as do the children in the school district.

The minimum amount that must be spent for the education of children with disabilities is computed under a statutory formula. If a local educational agency can show that it has (on the average) spent the minimum amount for the education of each of its children with disabilities, it has met the excess costs requirement. Part B funds can then be used to pay for these additional costs, subject to the other requirements of Part B (priorities, etc.).

The excess cost requirement prevents an LEA from using funds provided under federal programs to pay for all of the costs directly attributable to the education of a child with a disability.

Each local educational agency receiving IDEA funds through a flow-through grant must complete the excess cost worksheet annually demonstrating the district met excess cost in the previous fiscal year as well as identifying the new threshold for the current year. Any district in danger of not meeting the excess cost threshold must contact a grant consultant immediately. Failure to meet excess cost will require repayment of federal funds with local funds.
**Excess Cost Program Specifications**

The 34 CFR 300.202 allows districts to use federal Individuals with Disabilities Education Act (IDEA) funds for the excess cost of educating students with disabilities. Each district must calculate and verify its excess cost threshold annually. In accordance with 34 CFR 300.16, 300.202, and Appendix A to Part 300 the Illinois State Board of Education provides an IDEA Excess Cost Application in IWAS to assist districts in calculating, documenting, and verifying the excess cost of educating students with disabilities.

The IDEA excess cost application in IWAS collects district expenditures and student population data to calculate an average annual per pupil expenditure (APPE) and IDEA excess cost threshold. These instructions and the Excess Cost Application in IWAS will direct districts to the correct data sources by fiscal year.

**Data Sources**

- FY19 IDEA Excess Cost Application – located in IWAS
- FY19 Annual Financial Report (AFR)
- FY19 Total Student Enrollment (October, 2018 Fall Enrollment) – provided on the IDEA grant webpage
- FY19 Number of Students with IEPs - provided on the IDEA grant webpage
- Current Number of Students with IEPs (December 1, 2019 Child Count)
- Local Records

**Elementary and Secondary Calculations**

**Preschool** – The calculations are based on kindergarten through grade 12 data.

**Exclude the preschool population in calculating excess cost.** The application includes prompts to exclude preschool expenditures.

*5-year-old kindergartners* - The IDEA preschool grants are for students ages 3 -5, including 5-year-old kindergartners with IEPs. When calculating the IDEA excess cost, include any IDEA preschool grant funds that were used to provide special education and related services to 5-year-old students in kindergarten.

**Elementary and Secondary**– The federal regulations require districts with both elementary and secondary students to separate those expenditures. LEAs may not compute the minimum average amount they must spend on the education of children with disabilities based on a combination of elementary and secondary enrollments.

The application separates all items by elementary (grades K- 8) and secondary (grades 9 – 12). A running total column is also provided to assist K-12 unit districts in tracking and matching the total expenditures and student counts. Elementary and secondary districts complete the appropriate column of the application and leave the column that does not apply to their student population blank.

**Proration** – In the event that an expense cannot be separated by elementary and secondary, the district can pro-rate those expenses. **When pro-rating any costs, the districts must keep record of the procedure/method used to determine the proration.**
IDEA Excess Cost Calculation

- Determine an average annual per pupil expenditure.
- The district must spend at least that minimum amount of state/local funds on each student with an individualized education program (IEP).

<table>
<thead>
<tr>
<th>Federal Calculation</th>
<th>Excess Cost Application in IWAS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Calculate the district’s total expenditures,</td>
<td>Section A - Use the AFR</td>
</tr>
<tr>
<td>Subtract capital outlay, non-capitalized equipment, and debt services expenditures.</td>
<td>Section B – collects capital outlay, non-cap. Equipment, and debt service expenditures Section C – subtracts those expenditures</td>
</tr>
<tr>
<td>Subtract special population expenditures (Title I, Title III, and special education).</td>
<td>Section D – collects Title I, Title III and special education expenditures Section E – subtracts those expenditures</td>
</tr>
<tr>
<td>Calculate the Average Annual Per Pupil Expenditure (APPE).</td>
<td>Section F – calculates the average annual per pupil expenditure</td>
</tr>
<tr>
<td>Multiply the APPE and the current special education population for the IDEA excess cost threshold.</td>
<td>Section G - calculates the FY20 IDEA Excess Cost Threshold</td>
</tr>
<tr>
<td>Verity that the district met the IDEA excess cost threshold established in the prior year.</td>
<td>Section H – computes that the district has met the FY19 IDEA Excess Cost Threshold</td>
</tr>
</tbody>
</table>
Section III
Creating, Completing and Submitting an eGrant Excess Cost Application

To create an initial application – click on ‘IDEA Excess Costs” under Active Grants

To create an initial application – click on ‘Create Application.’
This will bring up a new application. Select each tab to complete the application.

*Please note when working through the application, please make sure to start from the left, and complete each tab working from left to right.

**Overview Tab** - This Tab is for informational purposes only, no data needs to be inputted on this screen.

**Applicant Information Tab**

The contact listed in this section of the application should be the person most directly responsible for completing the application. The person named here is the individual who will be contacted by grant coordinators if changes to the application are necessary.

**Navigation**

- Required fields are marked with an asterisk.
- Use the tab key rather than the enter key to navigate through fields.
- Use the mouse to check a check box.
- Validations have been added to the phone number to ensure they are numeric and the appropriate number of characters. You will receive an error message if your entry is not valid.
- Be sure to save this page before proceeding to other pages or programs in the application. Failure to save each page as it is completed will result in data loss. Be sure to save before the session timeout clock (top right) reaches zero.
- Do not use the browser (Internet Explorer or Navigator) forward and back buttons to change pages. Use the page tabs to change pages.
Total Expenditures Tab

Section A - Total Expenditures – Section A collects ALL FY19 expenditures. Enter the data from the district’s AFR. The IWAS Excess Cost Application directs the districts to the specific lines and columns of the FY19 AFR for the required data.

- Educational Fund (10) - AFR line 114, column K (900).
- Operations & Maintenance Fund (20) – AFR line 151, column K (900).
- Transportation Fund (40) – AFR line 210, column K (900).
- Municipal Retirements/SS Fund (50) - AFR line 295, column K (900).
- Tort Fund (80) - AFR line 342, column K (900).
- Exclude PreK Expenditures.

Section B - General Education Capital Outlay/Non-Cap. Equipment and Debt Service – Section B collects FY19 general education expenditures for capital outlay, non-capitalized equipment, and debt service. These are a portion of the expenses that were reported in Section A. The IWAS Excess Cost Application directs the districts to the specific locations in the AFR for the required data.

- Educational Fund (10) - AFR line 114, columns G (500) and I (700) + line 112, column K (900)
- Operations & Maintenance Fund (20) - AFR line 151, columns G (500) and I (700) + line 149, column K (900)
- Transportation Fund (40) - AFR line 210, columns G (500) and I (700) + line 208, column K (900)
- Municipal Retirements/SS Fund (50) - AFR line 293, column K (900).
- Tort Fund (80) - AFR line 342, columns G (500) and I (700) + line 340, column K (900).
- Exclude PreK expenditures
- Exclude Title I, Title III, or special education expenditures for capital outlay/non-capitalized equipment or debt service in this section.
Section C - Total Expenditures (Adjusted) – Section C subtracts the general education capital outlay, non-capitalized equipment, and debt services expenditures from the total expenditures. The IWAS Excess Cost Application calculates the adjusted total expenditure as data is entered in Sections A and B.

Navigation
- Use the tab key rather than the enter key to navigate through fields.
- All “white” boxes must be completed. If there are no expenditures to report, a zero must be inputted to complete the field.
- Numbers must be entered without commas.
- Click the “Save Page” button before proceeding to other pages in the application.
- The blue boxes will populate once all data has been entered and the page is saved. All sections must be completed before the page can be saved.

IDEA and ESEA Title Expenditures Tab

Section D - Special Education and ESEA Title Expenditures – Section D collects expenditures for special populations: Title I, Title III, and special education. These are a portion of the costs that were previously entered in Section A, as part of the total expenditures.

- Exclude PreK expenditures
- Exclude expenditures that were included in section B
- Make sure the capital outlay and non-capitalized equipment costs are not duplicated.
- Each district must note the FY19 AFR location for the Title I/III and special education expenditures.
- The AFR can be referenced in several ways. For example, line/column 8/900 can also be listed as Fund 10/Function 1200/900. Similarly, 22/900 can be listed as Fund 10/Function 1912/900.

Section D – FY19 IDEA Part B (flow-through grant expenditures)

- K – age 21 special education expenditures paid with IDEA flow-through grants
- The AFR doesn’t separate the special education expenditures out by IDEA or state/local funding sources. Districts must use their local records, including IDEA expenditure reports, to identify the IDEA expenditures.
- Exclude IDEA expenditures made by a special education cooperative on behalf of a member district.
- While district placement of special education costs in the AFR vary, the expenditures are often placed in the “Special Education Programs” lines of the AFR, e.g. 8, 22, 79, 86, etc. and the “Support Services” sections of the AFR, e.g. lines 39, 40, 235, etc.
- Make sure the IDEA special education costs in this section aren’t duplicated in the state/local special education expenditures in section D.
Section D - FY19 Title I (low income & school improvement expenditures)

- K – 12 Title I expenditures: Title I grant expenditures AND any local funds expended for Title I costs
- While district placement of Title I costs in the AFR vary, the expenditures are often placed in the “Remedial and Supplemental Programs” lines of the AFR, e.g. lines 10, 24, etc.

Section D - FY19 ESEA Title III (LIP/LEP & immigrant ed., bilingual ed., TPI/TBE)

- K – 12 Title III expenditures: Title III grant expenditures AND any local funds expended for Title III costs
- While district placement of Title III costs in the AFR vary, the expenditures are often placed in the “Bilingual” lines of the AFR, e.g. lines 18, 31, etc.
Section D - All Other FY19 Special Education Expenditures

- K-age 21 special education expenditures paid with state and local funds
- While district placement of special education costs in the AFR vary, the expenditures are often placed in the “Special Education Programs” lines of the AFR, e.g. 8, 22, 79, 86, etc. and the “Support Services” sections of the AFR, e.g. lines 39, 40, 235, etc.
- The AFR doesn’t separate the special education expenditures out by IDEA or state/local funding sources. Districts must use their local records, including IDEA expenditure reports, to identify the state/local special education expenditures.
- Please provide the AFR lines/columns/amounts or source of data for each line item. Enter NA in the description field if no funds were expended in that area.

Section E - Adjusted Total Expenditures less Special Education & ESEA Title Expenditures –

- Section E subtracts the special population expenditures (Section D) from the total expenditures. This section calculates the adjusted total expenditure based on the data entered in Sections C and D.
**Excess Cost Calculations Tab**

**Section F- Average Annual per Pupil Expenditure** – Section F calculates the annual per pupil expenditure based on the FY19 expenditures and total student population. The yellow boxes should be prepopulated. The blue boxes populate once all data has been entered and the page is saved.

**Section G- Minimum District Must Spend Per Pupil with Disabilities** – Section G calculates the IDEA excess cost threshold based on the APPE and the current year’s special education population. Enter the current number of students with IEP’s (December 1, 2019 Child Count) in Section G, line G-1. The Excess Cost Application in IWAS calculates the final excess cost using the previous year’s APPE and the current year’s IDEA child count (FY19 APPE * FY20 IDEA child count = FY20 excess cost). **This is the district’s IDEA excess cost threshold for FY20. The district must spend at least this amount of FY20 local or state/local funds to educate students with disabilities.**

**Section H- Excess Cost Check** – Section H is a tool to verify that the district met the FY19 excess cost threshold by comparing the excess cost threshold identified in the FY19 excess cost worksheet to actual FY19 expenditures.

Use last year’s FY19 excess cost worksheet to complete Section H, line H-3. Enter the excess cost threshold amount from the FY19 IDEA excess cost worksheet (Section G, line 54 from previous year) in Section H, line H-3 of the current FY20 excess cost worksheet.

The Excess Cost Application in IWAS calculates the state/local spending on students with IEPs and enters those amounts in Section H, line H-4. The worksheet compares the FY19 special education expenditures to the IDEA excess cost threshold established in the FY19 excess cost worksheet (line H-2 – H-3 = H-4). Section H, line H-4 shows the final comparison in the IDEA excess cost check. A positive amount or a zero means the district met the IDEA excess cost threshold. A negative amount means the district did not meet the IDEA excess cost threshold and
may be subject to repayment of the federal funds.

*Any district with a negative amount must contact their IDEA grant coordinator.*

**Before You Submit Tab**

Within the calculation tabs of the Excess Cost system, the calculations on each page are dependent on accurate totals from previous tabs. Therefore, it is imperative that after all final figures have been entered that each page is saved again, in order, from left to right, to ensure accurate figures. These pages that need to be saved in order are:

1. Total Expenditures
2. IDEA and ESEA Title Expenditures
3. Excess Cost Calculations

Once these have all been saved one final time, in the correct order, please check the confirmation box and click the ‘Save Page’ button.
**Assurance Pages Tab**

The assurances can only be completed by the district superintendent or a person with board-certified delegated authority for the superintendent. The assurances must be completed prior to submitting the application.

Two pages are included in the Assurances tab strip:

1. **Program Assurances**

2. **Assurances**

After you have read and agreed to the assurances on the ‘Program Assurances’ tab, complete the last tab, ‘Assurances’ by clicking on the check box for each assurance. At the bottom of the
‘Assurances’ tab, if you are the district superintendent, click on the first button to automatically insert your name for agreement. If you have board-certified delegated authority for the superintendent, click on the second button and type your name in the ‘text box’ next to the second button to agree to all assurances. Click on the ‘Save Page’ button.

Submit Tab

Consistency Check Button
Once you have completed your entire application, you must run a ‘Consistency Check.’ Caution: This check may take a few minutes to run. Your application can not be submitted until this has been successfully run. You must click on the ‘Consistency Check’ button to start the process. Once the check has been completed, a message will be displayed indicating that it was either completed successfully (no errors were found) or not, in which case it will provide a list of errors encountered. After you have corrected any errors, you must run the check again until no errors are detected. If no errors are found, the appropriate button will be displayed so that you can submit the application to the next level. You may need to scroll down the page to see the button(s).

Lock Application Button/Unlock Application Button
Anyone with data entry authority within the district has the ability to freeze the entire application so that no more changes can be made to it prior to submitting an application. In order to lock the application, click on the ‘Lock Application’ button. This might be appropriate if, for example, there had been some concern about multiple people updating an application when, in fact, this is undesired at the district level. Therefore, by locking the application, no one can make changes to it. Only the person who locked the application or a person with district administrative access (e.g., district superintendent) can unlock it by clicking the ‘Unlock Application’ button.

Approval Groups
The following list of approval groups appears at the bottom of the Administrative Agent’s submit page as appropriate:
- Assurances were agreed to on (mm/dd/yyyy) will be displayed after the district superintendent/cooperative director or board-authorized representative has agreed to all assurances and saved them.

- Consistency Check was run on (mm/dd/yyyy) will be displayed after the ‘Consistency Check’ has been run successfully. If the ‘Consistency Check’ encounters errors, the error message will note what must be corrected. After you have corrected the errors, run the check again until no errors are detected. If the ‘Consistency Check’ does not encounter any errors, the application will lock until the district entry person submits it to the business manager or district superintendent (refer to ‘Lock Application’/’Unlock Application’ buttons).

- District Administrator submitted the application on (mm/dd/yyyy). The district superintendent or board-authorized personnel are the only people who can submit the application to ISBE. Click on either the ‘Submit to ISBE’ or the ‘Disapprove’ button. Once the application has been submitted to ISBE, the application will be locked and no changes can be made. If the application is ‘Disapproved,’ it will be returned to the data entry person for changes to resubmit after changes have been completed.

- ISBE Program Administrator approved the application on (mm/dd/yyyy). After the application has been submitted, the ISBE program administrator will ‘Approve’ or ‘Disapprove.’ If the application has been ‘Approved,’ it will then be forwarded to the ISBE fiscal administrator. If the application is ‘Disapproved,’ it will be returned to the data entry person for changes to resubmit after changes have been completed.

**Application History Tab**

The Application History page is a read-only page that lists all of the steps that occur in the submission and approval of an application or amendment. In the initial stage of entering the application information, this page will display a statement that the application has not been submitted.

The Status Change column lists the status of the application from most recent to oldest. Some typical status entries are -

- Submitted to ISBE
- Returned for Changes
- Final Approval
The ‘UserId’ column displays the identification of the person who was responsible for the change in status, e.g., the ISBE reviewer who approved the application.

The ‘Action Date’ column displays the date of the change in status. This page is useful in tracking the application throughout the submission and approval process. Districts may use this page at any point in time to determine the approval status of their application.

**Page Lock Control Tab**

The goal of the page locking process is to expedite the review of applications by identifying which pages have been changed by a grant applicant. Reviewers will only need to review those pages that have been unlocked since the previous review.

### What Happens When a Page Is Locked?

When a page is locked during the application review process, the ‘Save’ button is no longer available to the applicant, and a message indicates the page has been locked by the agency review. The applicant must go to the ‘Page Lock Control’ tab, unlock any pages needing revision, and then save the ‘Page Lock Control’ page. This will cause ‘Save’ buttons to appear on all of the pages the applicant has unlocked.

### When Will Applicants Need to Unlock Pages?

If the application is returned for changes by an ISBE reviewer, some or all of the pages may be locked. The applicant should read the comments on the review checklist and unlock only those pages that must be changed.

Because pages will be locked on all applications that have been returned for changes, applicants should make it a habit to make sure a ‘Save’ button is available before completing or revising a page. Unlocking pages that will not be modified circumvents the purpose of page locking and slows the review process.
Expand-All and List of Application Pages

Click the ‘Expand-All’ checkbox to see the list of application pages that are locked or unlocked. Any application page with data that users enter or revise will appear in the list. Some application pages will not appear on the list. The overview page and the budget summary page are read-only pages and will not appear on the list. Other pages, such as the ‘Submit’ page and the ‘Page Lock Control’ page, will never be locked because users need access to functions on these pages throughout the application process. These pages will not appear in the list.

The list of application pages will have two or more indented levels. The first item on the list is the name of the grant program. The first indent under the grant program is the list of pages that appear on the main tab strip. The second indent contains pages that appear in a sub-tab strip. For example, ‘Assurance Pages’ is on the main tab strip and is in the group indented at the first level. The various Assurance pages (Program Assurances, State Assurances, etc.) are indented under ‘Assurance Pages.’

Page Status Column

For applicants, this column displays the current status of the various pages in the application.

For ISBE reviewers, this column reflects the status of the page when the applicant submitted it.

Terms included in this column are -

- **Open:** Page is unlocked and can be modified and saved by the applicant.
- **Locked**: The page is locked and cannot be modified by the applicant until it is unlocked. There will not be a save button on the page, and a message will appear indicating the page has been locked by the agency review.
- **Final**: The page has been locked and should not be unlocked by the applicant. Only ISBE staff can unlock a page designated ‘final.’
- **Unlock Section**: Opens a section for modification. A section can be an entire program or all of the sub-tabs under a main tab. Unlocking pages that will not be changed circumvents the purpose of page locking and slows the review process.

**Open Page for Editing Column (Applicant column only)**

The applicant should check the appropriate box in this column to unlock a page that requires modification. The ‘Page Lock Control’ page must be saved after check boxes have been selected.

**Review Status of Page Columns (ISBE columns only)**

ISBE reviewers will use these columns to unlock pages that require modification or to mark pages as final and locked. After selecting the appropriate radio buttons, the reviewer must save the page.

**Unlocking a Page Marked Final**

When an applicant determines that a page marked ‘Final’ must be modified, the applicant must contact the ISBE helpdesk and explain why the page requires modification. Only ISBE staff can unlock a locked, final page. The applicant then places the application in ‘Consulting’ status using the appropriate button on the ‘Submit’ page. ISBE staff unlocks the page by checking the ‘Open Page for Editing’ checkbox on the ‘Page Lock Control’ page and saves the ‘Page Lock Control’ page.

**Review Checklist**

The review checklist is used by the ISBE principal consultant to communicate changes needed in the grant submission. When an application is returned for changes, the grantee should review the checklist thoroughly and contact the consultant if questions arise. To view the information in the comment boxes, the grantee must either scroll through the comments in the box or select the ‘Printer Friendly’ hyperlink to fully open all of the comment boxes for viewing or printing.