Illinois State Board of Education

Individuals with Disabilities Education Act (IDEA)

IDEA Grant Overview

Special Education Directors' Conference

July 31, 2018

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

Topic/Question	Contact
IWAS Technical Difficulties, e.g. problems with: • Passwords • Adding new users Commerce Server Staging — Unspecified error — OK	**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.**
Programmatic IDEA Grant Questions • Allowable expenses • Grant timelines • Excess Cost • CEIS • IDEA proportionate share • On-going audits	Special Education Services – Grant Coordinators **tgreco@isbe.net** **fmalloy@isbe.net** (217)782-5589
IDEA Maintenance of Effort (MOE)	Special Education Services – Pam Jurkoshek (217)782-5589
Fiscal Questions • IDEA allocations • IDEA proportionate share calculations • **Expenditure reports**	Funding and Disbursements Division **https://www.isbe.net/Pages/Special-Education-Approval-and-Reimbursement.aspx** (217)782-5256

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~~s been submitted. No more updates will be saved for the application.~~

Overview	Applicant Information	FFATA	Maintenance of Effort	Program Specific	Budget Pages

Instructions are available in the Overview page.

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IDEA Part B Flow-Through

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

m Type:

Federal ent

g:

**Allocation
programs.**

[Instructions]

tion:

Individuals

**Instructions links are also available in these
locations:**
FFATA
Budget Pages (Allotment, Budget Detail, Budget)
Submit
Application History
Page Lock Control
Application Print

tions:

IDEA Final

m Requirements:

Required D

Treatment

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As soon as

ment Due Date:

Prior to obl

Period:

July 1 thro

Date:

July 1 OR t

ate:

June 30 un

diture Reports:

Cumulative

ial Reporting:

It is necess
and maintained by the submitting agency available for audit review annually.

Information:

Accounting Procedures

tions:

Instructions for the entire application in PDF format

Whole Child ● Whole School ● Whole Community

ISBE Resources

ISBE – www.isbe.net

Special Education Services - https://www.isbe.net/Pages/Special-Education-Programs.aspx

IDEA Grants (**Bookmark It!**) - 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 (**Bookmark It!**) -
https://www.isbe.net/Documents/fiscal_procedure_handbk.pdf

IDEA Flow-Through Grants

General Information

IDEA-Focused

Grant Purposes

✓ Supplemental funds for the excess cost of educating students with disabilities

✓ IDEA focused activities/expenditures

- Free appropriate public education for IDEA eligible students
- State Performance Plan Indicators

✓ Used in compliance with federal and state regulations

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

Monitoring (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.

Please share the IDEA grant team listserv notices.

IDEA Grant Timelines

July 1	**Earliest** start date for the IDEA grants *(later submissions result in late start dates)*
September 30	Timeline for completing MOE
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 Consultation (TMC) - meetings held by May 31

MOE Reduction – Eligible districts that seek to take a MOE reduction, must submit the MOE Reduction form to ISBE by September 30.

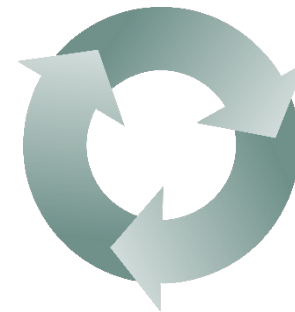**Excess Cost** - completed and submitted by January 31

Periodic Performance Reports – quarterly or monthly

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 (including subgrants) **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

Start Date - Cause and Effect Example

A district has an October 1 start date.

- Cannot claim reimbursement for any expenditures incurred from July 1 – October 1

- Delay in the reimbursement process

- May miss the quarterly expenditure report timeline, resulting in an audit finding

- Any July 1 – October 1 expenditures submitted for IDEA reimbursement would be questioned costs in an audit (financial adjustment or repayment)

Q & A

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

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.

Unlocking

- We can't unlock anything (unless marked as final - rare)

- The person that ran the consistency check must unlock (Submit tab)

- Returned for changes – go to Page Lock Control tab to unlock

- Coop can't approve anything once the application is submitted to ISBE (until the application is approved and an amendment is created)

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	Application / Amendment	Original Submit Date	Status	Status Date	Consult
2018-2019					
○	19-4620-00 Original Application - FlowThrough	07-23-2018	1st Program Review Complete	07-27-2018	☐
2017-2018					
○	18-4620-00 Amendment 3 - FlowThrough	04-23-2018	Final Approved	06-25-2018	☐
○	18-4620-00 Amendment 2 - FlowThrough	01-29-2018	Final Approved	01-30-2018	☐
○	18-4620-00 Amendment 1 - FlowThrough	09-21-2017	Final Approved	09-22-2017	☐
○	18-4620-00 Original Application - FlowThrough	06-26-2017	Final Approved	07-17-2017	☐
2016-2017					
○	17-4620-00 Amendment 1 - FlowThrough	11-07-2016	Final Approved	11-15-2016	

| Overview | Applicant Information | Amendments | FFATA | Maintenance Of Effort | Program Specific | Budget Pages | Programmatic Risk | GATA Pages | Assurances | Submit | Application History | Page Lock Control | Application Print |

Application History(Read Only)   Instructions

Status Change	UserId	Action Date
1st Program Review Complete	tgreco	07-27-2018 2:09 PM
Submitted to ISBE		07-23-2018 11:14 AM
Forwarded to District Admin		07-23-2018 9:43 AM
Submitted for Review		07-19-2018 10:44 AM
Consistency Check		07-19-2018 10:44 AM

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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Whole Child ● Whole School ● Whole Community
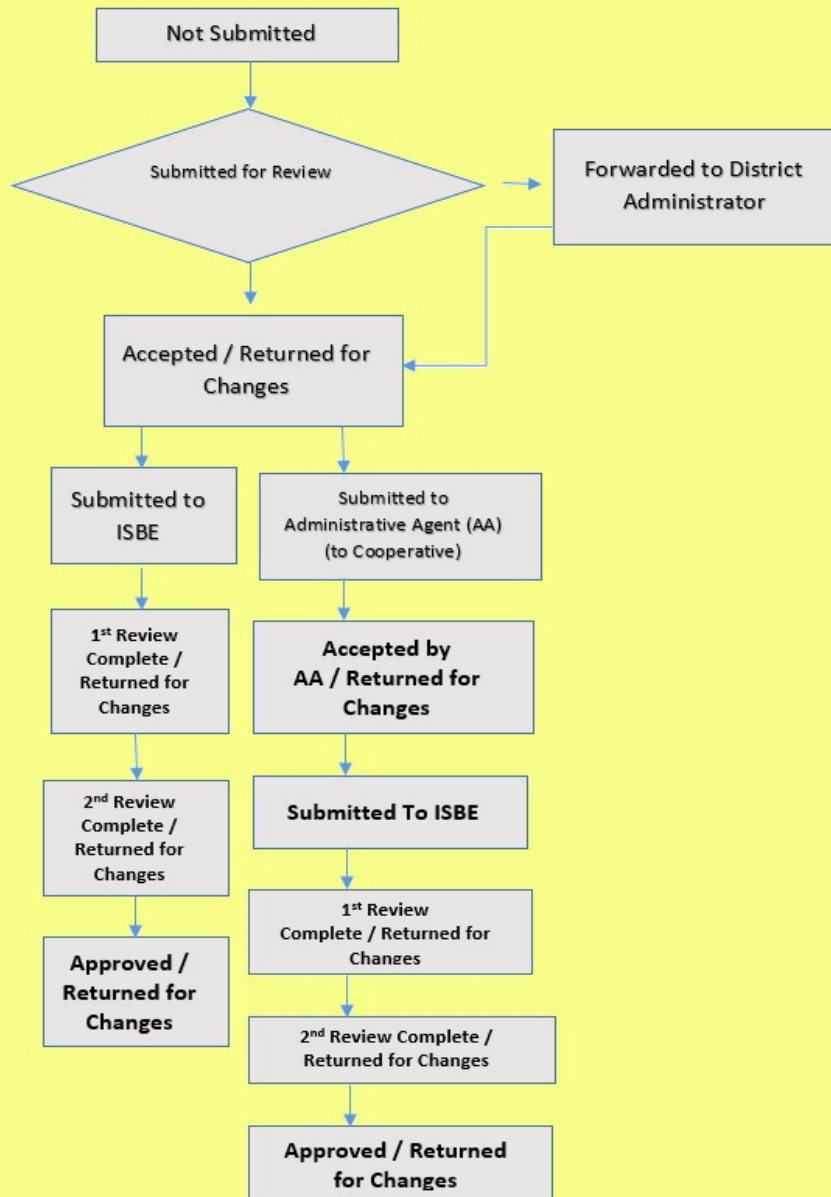
Never, Never

- Use the "Back" Button
- Have two applications open at once
- Try to amend twice in one day

IDEA Flow-Through Grants

Specific Information:

– **Coordinated Early Intervening Services (CEIS/EIS)**

– **Nonpublic Proportionate Share**

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 (cont.)

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

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

CEIS and Voluntary MOE Reduction

When eligible districts opt to take a MOE reduction:

- CEIS expenditures count toward that total and
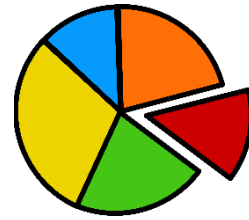- the combined dollar amount for the MOE reduction and CEIS is limited to the smaller amount.

Any district opting to take a MOE reduction must complete and submit the IDEA MOE Reduction form to its IDEA grant coordinator by September 29, 2018.

34 CFR 300.205

Appendix D to Part 300

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)

IDEA Carryover Funds

Unused IDEA funds carry over to the next

fiscal year and **are loaded when the final expenditure report is submitted for FY18**

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**)

Q & A

What is the limit on carryover amounts?

Districts can carry over 100% of their allocation. That is NOT recommended for any district.

*Districts 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.

FY19 Allocation	$1,350,000
FY18 Carryover	$1,000,500
FY19 – budgeted in grant	$1,107,862
FY19 – 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.

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

❖ Note changes in the amendment page

  - Include subgrants with amendments

Q & A

How often should a district amend the IDEA grant?

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.

IWAS Requires an Amendment

If a subgrant has been **approved** by the cooperative an amendment is necessary to make changes.

If a cooperative application has been **approved** by ISBE an amendment is necessary to make changes.

Applications cannot be unlocked to make changes once they have been approved at any level. An amendment is required.

Audits

- **Single Audits**
  - Respond in a timely manner, contact your grant coordinator with any questions
  - District communication
  - Follow through on corrective action to **avoid a repeat finding**
  - **Audit findings impact LEA determinations**

- **State** – ISBE Federal and State Monitoring
  - Generally cyclical
  - Can be in response to "red flags"

- **Federal** - If no notification from ISBE, contact your grant coordinator

Single Audits

- **When ISBE receives the A-133 audit findings the districts have already signed agreement to the findings and the plan of action.**

  - Communicate internally regarding audit findings
  - Member districts communicate with cooperative personnel and vice versa regarding audit findings

- Questioned costs are subject to repayment or budget adjustments.

- Districts can contact the IDEA grant coordinators during the audit process.

Sample - Single Audit Findings

29 districts/cooperatives received Single Audit findings for IDEA flow-through and preschool grants.

50 Single Audit findings

The samples show the most common findings and one area that spiked since last year.

Single Audits and Expenditures

(most frequent findings - *new findings)

Finding	# of Times
Claimed too little or too much	9
No Cooperative subrecipient monitoring	9
Expenditures charged to the grant but not in the budget	5
*Late audit data	3

Single Audits – Findings We See Every Year

Finding	# of Times
Lack of segregation of duties	3
Inventory not updated or completed for multiple years	3
No time/effort sheets or time sheets	2
Not checking staff credentials	2
Budget not updated to reflect changes	1

Single Audits and Sub-recipient Monitoring
(new findings)

Findings	# of Times
Incorrect Function/object code	1
*Late expenditure reports	2
Credit card charge with no receipt	1
*Expenditure reports and Payroll not reviewed and approved	1
Claimed costs prior to grant submission	1
*Late audit data	3
*Not checking staff credentials	2

New Since Last Year

Modified Total Direct Cost

- Indirect cost page removed
- Exclude from MTDC box added to the Budget Detail page
- Required for contracts over $25,000 with individuals or companies
- Each contract over $25,000 should be on its own expenditure line
- Should be in object code 300
- Does not apply to subscriptions
- Does not apply to tuition – object code 600

New (Cont.)

IDEA Grant Q & A Document (updated)

CEIS - adjustment in response to a federal audit

Increased the prepopulated fields in the egrant applications

- Applicant Information page
- Some GATA pages

Evidence Based Funding (EBF)

IDEA and EBF

Are the new statues for Evidence Based Funding and lower federal TRS rates allowable exceptions to IDEA MOE?

No. Allowable exceptions to IDEA MOE are limited to the exceptions delineated in the 34 CFR 300.204.

IDEA and EBF (cont.)

Can LEAs now place entire salaries/benefits for special education staff in the IDEA flow-through and preschool grants.

Yes, as long as local maintenance of effort is met and verified.

- Double dipping is not an issue with EBF.
- However, LEAs should track state/local spending on students with IEPs to ensure compliance with IDEA MOE and excess cost.

IDEA and EBF (cont.)

Could including federal TRS staff in the grant have an impact on IDEA MOE and excess cost?

Yes, if an LEA does not track its state and local expenditures and supplants with the IDEA grant funds.

Moving TRS positions into the IDEA grants doesn't decrease the overall costs, it frees up local funds for other special education costs.

- – A reduction in the federal TRS rate is not an allowable exception to MOE under IDEA

IDEA and EBF (cont.)

Will the Evidence Based Funding change the way ISBE calculates the IDEA MOE compliance worksheets for LEAs?

No. The IDEA MOE calculation is still based on Annual Financial Report (AFR) expenditures.

- The expenditure section of the AFR has never broken out expenditures by revenue sources.

- LEAs that used the reimbursement claims or the Financial Reimbursement Information System (FRIS) to check their state expenditures for special education will need to revise their tracking system to ensure they capture all state/local expenditures for special education (e.g. special education costs paid with EBF funds) and maintain local effort.

More to Come for FY19

- Efforts made to lessen the burden on Districts and Cooperatives
  - Electronic Excess Cost Worksheet in IWAS being developed that pulls from the AFR (accuracy needed)

  - CEIS Toolkits (voluntary or required)
    - https://cifr.wested.org/resources/ceis/ceis-step-by-step/
    - https://cifr.wested.org/wp-content/uploads/2015/12/CIFR-CEIS-QRG.pdf

Grant Team Contact Information

Special Education Services – (217)782-5589

IDEA Grant Coordinators

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