

**IDEA PART B
PROGRAM INFORMATION
and
eGRANT APPLICATION INSTRUCTIONS
for
PRESCHOOL, FLOW-THROUGH, and DISCRETIONARY GRANTS**



ILLINOIS STATE BOARD OF EDUCATION

Special Education Department

217/782-5589

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[IDEA Part B Grant information](#)

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Application Notes

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

IDEA grants use a reimbursement model.

The Code of Federal Regulations at 34 CFR 80.21 prescribes the basic standard and the methods under which federal payments are made to subgrantees. The basic standard is that the "method and procedures for payment shall minimize the time elapsing between the transfer of funds and disbursement by the grantee or subgrantee. Reimbursement shall be the preferred method when the [advance funding] procedures are not met."

- Local Education Agencies (LEAs) enter cumulative (i.e., year-to-date) expenditures for reimbursement on a *cash basis* as federal funds are needed. LEAs are reimbursed for actual costs as expenditures are reported for approved grants.
- LEAs are required to submit quarterly expenditure reports within 20 days following the end of each quarter (i.e., September 30, December 31, March 31, and June 30) but have flexibility to submit interim reports to request federal funds at the LEA's discretion. LEAs must submit a completion report within 20 days after the project end date. For inquiries about quarterly expenditure reports, please contact the Funding and Disbursements Department at (217) 782-5256.
- LEAs are not allowed to submit outstanding obligations except on the completion report submitted at the end of the project year (e.g., June 30, August 31, etc.). The current 90-day period is still in effect to liquidate and report outstanding obligations.
- Funding and Disbursement Services staff voucher should be submitted frequently (e.g., once a week) to ensure the latest submitted expenditures are paid in a timely manner. Federal funds are not delayed and are normally received by the LEA 3-5 business days from the ISBE voucher date.

All districts must verify that Maintenance of Effort (MOE) Eligibility is met before expending Individuals with Disabilities Education Act (IDEA) funds. Per 34 CFR 300.203(b), each LEA's eligibility to use IDEA funds is contingent upon verification that the LEA budgets local or state/local funds for the education of children with disabilities in the current grant period at least at the same total or per capita amount as was expended in the last fiscal year for which records are available (up to two years prior). The IDEA Part-B Consolidated Application includes a page to verify MOE eligibility and cannot be approved until this page is complete.

Please note that ISBE calculates MOE Compliance for each district in Illinois.

- Maintenance of Effort is calculated using the Annual Financial Reports submitted by districts to ISBE.
- Maintenance of Effort worksheets are sent to stand-alone districts and special education cooperatives for distribution to their member districts.
- Districts should use the information on the Maintenance of Effort worksheet to complete the MOE eligibility and MOE compliance pages of the IDEA grant application.
- Technical assistance on items not covered by the instructions and procedures may be obtained by contacting your grant coordinator at grantsteamreporting@isbe.net. You may also contact the Special Education Department (N-253), Illinois State Board of Education, 100 North First Street, Springfield, Illinois 62777-0001 or telephone 217/782-5589, fax 217/782-0372 or (TTY 217/782-1900).
- Assistance related to the technical aspects of the eGrant process may be obtained by contacting the ISBE Helpdesk at 217-558-3600 or helpdesk@isbe.net.

Section I

Introduction

These directions should be used to complete the applications for federal special education grants. 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.

IDEA grant 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 grant applications. Applicants can gain access to IWAS by going to the [ISBE homepage](#). An IWAS link is at the top of the page; where applicants can create a new IWAS account or access an existing IWAS account. The grant application can be accessed in IWAS by selecting the system listing that corresponds to the grant application.

IDEA Part B Grant Program Descriptions

IDEA Part B Flow-Through

This program provides supplemental funds to ensure that all children with disabilities ages 3 through 21 receive a free appropriate public education (FAPE) 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 social workers, psychologists, and physical therapists. Funds may also be used to support training and specialized consultants and to purchase instructional supplies, materials, and equipment.

IDEA Part B Preschool

This program provides funds to employ staff and purchase materials/supplies to supplement a comprehensive special education program for children with disabilities ages 3 through 5.

IDEA Part B Discretionary

These funds are used for leadership grants for improving special education services in Illinois. The grants are awarded to school districts, joint agreements, other public institutions, and private organizations involved in special education. In addition, these funds are used to pay for administrative discretionary activities.

Grant Period

The grant period for the IDEA grants begins July 1, or on the submission date of the original application, whichever is later. Funds may not be obligated prior to ISBE's receipt of a substantially approvable application. Project activities must be complete, and expenses must be incurred by June 30 unless the option for an extension is selected within the application. If activities funded by IDEA are taking place after June 30, a grant end date of August 31 must be selected. All project activities must be completed, and expenses incurred by the end date of the grant.

Section II

Background and Program Specifications

Federal and State Requirements

Responsibility for Federal Funds

The governing board of the applicant is responsible for assuring that federal grant funds are expended in compliance with federal and state rules and regulations. This requirement also applies to all entities that participate in the grant program.

Payment Procedures

Administrative agents for the grant will enter cumulative (i.e., year-to-date) expenditures for reimbursement on a cash basis as federal funds are needed. Administrative agents will be reimbursed for actual costs as expenditures are reported for approved grants.

Reimbursement

The administrative agent is responsible for establishing procedures to ensure that federal funds are received and disbursed on a reimbursement-of-cost basis only. LEAs may not commingle grant funds with other federal, state, or local funds. This requirement is satisfied by the use of a separate accounting system that includes an "audit trail" of the expenditure of all funds. This separate accounting system for grant money is required for the grant applicant and the member Flow-Through applicants. Separate bank accounts are not required; the basic requirement is to maintain the fiscal identity of all grant funds.

Policy and Procedures

Federal requirements mandate that all grant applications must have approved policies and procedures to meet general requirements under this part. Approval of the application is contingent upon verification that the submitting agency and all participating agencies benefiting under the grant have policies and procedures approved by ISBE and that those policies and procedures are currently in effect pursuant to the School Code, 23 Illinois Administrative Code 226. All applications must complete the remaining federal and state requirements that apply to this application which can be found in the following compliance documents:

- **Federal**
 - 34 CFR Part 74 - Administration of Grants to Institutions of Higher Education, Hospitals, and Nonprofit Organizations
 - 34 CFR Part 76 - State-Administered Programs
 - 34 CFR Part 80 - Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments
 - 34 CFR Part 85 - Governmentwide Debarment and Suspension (Nonprocurement) and Governmentwide Requirements for Drug-Free Workplace
 - 34 CFR Part 300- Assistance to States for the Education of Children with Disabilities
 - 34 CFR Part 300 - Rules and Regulations for Part 300, Sec. 223 effective February 9, 2001
 - 34 CFR Part 301 - Preschool Grants for Children with Disabilities
 - 34 CFR 303 - Early Intervention Program for Infants and Toddlers with Disabilities
 - OMB Circular A-128 - Audits of State and Local Governments
 - Section 504 of the Rehabilitation Act of 1973 (Public Law 93-112)
 - 2 CFR Part 200 - Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.
 - OMB Public Law 117-58 – Build America, Buy America Act

- **State**
 - Illinois School Code (105 ILCS 5/) School Code
 - 23 Illinois Administrative Code 226 – Special Education
 - State and Federal Grant Administrative Policy and Fiscal Requirements and Procedures, Illinois State Board of Education (updated 2017)
 - 30 ILCS 708/ - Grant Accountability and Transparency Act
 - 44 Illinois Administrative Code Part 7000 – Grant Accountability and Transparency Act Financial Reporting Requirements

Financial Reporting Requirements

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 compiled and maintained by the submitting agency and available for audit review annually. The following financial reporting requirements are mandatory for all Flow- Through grants.

Excess Cost

An LEA 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 an 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 an LEA 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 (e.g., 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 LEA receiving IDEA funds through a Flow-Through grant must complete the excess cost worksheet annually to demonstrate that 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.

Supplement-Not Supplant

Each application must provide satisfactory assurance to ISBE that the grant applicant uses funds provided under federal legislation to supplement, and to the extent practicable, to increase the level of state and local funds expended for the education of children with disabilities, but in no case, to supplant those state and local funds.

To meet the requirements, the total amount or average per capita amount of state and local school funds budgeted by an LEA for expenditures in the current fiscal year for the education of children with disabilities must be at least equal to the total amount or average per capita amount of state and local school funds actually expended for the education of children with disabilities in the most recent preceding fiscal year for which the information is available.

If the LEA maintains (or exceeds) its level of local, or state and local, expenditures for special education and related services from year to year, either in total or per capita, then the Part B funds are, in fact, supplementing those local, or state and local, expenditures and the LEA has met its MOE and supplement-not supplant requirements.

Regarding the use of funds for Coordinated Early Intervening Services (CEIS), Sections 34 CFR 300.202(a)(3) and 300.162(c) of the IDEA Part B regulations require that LEAs not supplant other federal funds. CEIS funds cannot be used to pay for something that has been paid for up until now with other federal program grant funds. For example, if a district has paid for an after-school tutoring program with Title I funds, that program cannot now be paid using IDEA CEIS funds because that would be supplanting the federal Title I funds. However, IDEA funds can be used to supplement the federal Title I funds to expand the after-school tutoring program by hiring additional teachers to serve additional numbers of students, expanding it to other schools, providing it in the morning as well as the afternoon, etc.

Maintenance of Effort

Funds provided to an LEA under Part B of the Act may 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. However, up to 50 percent of the amount of funds received under Part B of the Act that exceeds the amount received for the previous fiscal year may be used to reduce the level of expenditures otherwise required by 34 CFR 303.203. The LEA must use an amount of local or state and local funds equal to the reduction to carry out activities that could be supported with funds under the Every Student Succeeds Act (ESSA). If a State Education Agency (SEA) determines that an LEA is unable to establish and maintain programs of FAPE that meet the requirements of the IDEA Act of 2004, Section 613 (a), the SEA must prohibit the LEA from reducing the level of expenditures under this provision. Any district that elects to use voluntary a MOE Reduction must complete the ISBE form that is provided under the FY25 Maintenance of Effort (MOE) dropdown on the ISBE [IDEA Part B Grant Program Information](#) webpage and submit that form to ISBE by the due date. The use of the IDEA MOE Reduction requires the district to expend an equal amount of local freed up funds on Elementary and Secondary Education Act (ESEA) activities.

Permissive Use of Funds

Funds provided to an LEA under Part B of the Act may be used for the following activities:

- For the cost of special education and related services and supplementary aids and services provided in a regular class or other education related setting to a child with a disability, even if one or more nondisabled children benefit from these services.
- To develop and implement coordinated early intervening education services in accordance with 34 CFR 300.226.

In addition, an LEA may use funds received under Part B for any fiscal year to carry out a school-wide program under Section 1114 of ESSA. To determine the amount available for use in a school-wide program the district would use the amount received by the LEA under Part B for that fiscal year, divided by the number of children with disabilities in the jurisdiction of the LEA and multiplied by the number of children with disabilities participating in the school-wide program.

Funding Conditions

The funds described must be considered as federal Part B funds for purposes of the calculations required by 34 CFR 300.202(a)(2) and (a)(1).

Meeting Other Part B Requirements

Except as provided in 34 CFR 300.202(b), all other requirements of Part B must be met by an LEA and ensure that children with disabilities in school-wide program schools -

1. Receive services in accordance with a properly developed Individualized Education Program (IEP)
2. are afforded all of the rights and services guaranteed to children with disabilities under IDEA.

Allowable Expenditures

Federal and state funds made available to grant applicants may be used for such expenditures as are reasonably necessary for providing appropriate programs and meeting the requirements of the law. *(Note: Grantees must expend a portion of their total IDEA Flow-Through allocation on professional development expenditures. ISBE recommends utilizing 5 percent of the total IDEA Part B Flow-Through grant budget to support personnel development. These costs are classified in Function 2210.)*

Approved Expenditures

Approved expenditures may relate to the following items:

1. Salaries and other fixed costs for approved full- and part-time certified personnel necessary for grant activities
2. Salaries and other fixed costs for approved supportive and clerical staff necessary for the grant activities
3. Equipment, materials, and supplies necessary for grant activities.
(Note: Any one item exceeding \$5,000 must have prior approval from ISBE.)
4. Audits of the grants
5. Custodial services and utilities directly attributable to grant functions.
6. Local/state share of the retirement contribution for personnel paid by Part B.
7. Subcontracts for services that cannot be provided by the continuing staff.
8. Out-of-state travel directly related to grant activities.

Prior approval for all out-of-state travel is required. The request must be made in writing to your ISBE grant coordinator in the Special Education Department at least one week prior to traveling and contain documentation that local administrative policy for out-of-state travel has been met. [An Out-of-State Travel Approval form](#) must be completed and emailed to your district's grant coordinator at least one week before traveling. Please attach the following supporting documentation:

- Conference brochure or program announcement, including the location and purpose of the conference.
- Registration information and cost.
- Anticipated transportation costs (e.g., estimated Uber/Lyft/taxi rides to and from the conference/hotel), car rental estimates, etc.
- Lodging costs and dates of stay.

Travel must be reasonable and necessary for the excess cost of the education of children with disabilities. If necessary, IDEA grant funds can support one day of travel beyond conference dates. IDEA funds can only be used to support out-of-state conference travel if the same information cannot be obtained within state boundaries. Out-of-state travel is considered travel in excess of 50 miles from the Illinois border. Requests will only be approved for district staff. Include out-of-state travel in the budget detail of the IDEA application.

9. Consultants on a daily basis, as approved, to supplement the grant activities. Consultants must be paid a fee not to exceed the standard amount normally paid by the submitting agency. The allowable consultant daily fee is based on local standards for rates. Rates must be reasonable and applicable to the use of local funds. Documentation of consultant services and their effectiveness must be included in the grant applicant's record.
10. Travel expenses for personnel to carry out grant functions (Expenses must be paid in accordance with local policies.)
11. Transportation for special education students as specified in a student's IEP if the expense is not covered by other transportation programs (*Note: All special education transportation costs/expenses must be listed on the State Pupil Transportation Reimbursement Claim and any federal special education grants or reimbursements used to pay for such costs must be listed on the claim as offsetting revenue. Likewise, any vehicles acquired or otherwise used for special education student transportation must be listed on the transportation depreciation schedule. Finally, all transportation funds received whether state or federal must be deposited in the transportation fund and expended from there.*)
12. Capital expenditures for special purpose equipment are allowable as direct costs, provided that items with a unit cost of \$5,000 or more have the prior approval of the awarding agency. *Any one item exceeding \$5,000 must have prior approval from ISBE.*
13. Capital expenditures for improvements to land, buildings, or equipment which materially increase their value or useful life are unallowable as a direct cost *except with the prior approval by ISBE.*
14. Maintenance and repair of equipment purchased with grant funds.
15. Lease agreements (which do not exceed one year and do not include interest).
16. Administrative costs that are reasonable based upon the scope of the project.
17. In-service education related to the grant objectives as identified in the Comprehensive Personnel Development Plan.
18. Reimbursement of operation and maintenance costs to public agencies providing facilities.
19. Other items properly chargeable to the operation of the grant.

Limitation of Expenditures

Unallowed Expenses

Grant funds may not be used for the following purposes:

1. To supplant any state or local funds.
The total amount or average per capita amount of state and local school funds budgeted by the LEA for expenditures in a fiscal year for the education of

students with disabilities must be at least equal to the total amount or average per capita amount of state or local funds actually expended for the education of students with disabilities in the preceding fiscal year.

2. For pre-service training of personnel.
3. For the purchase of equipment that has not been previously approved by ISBE. Such activities may be included only as part of the program and cannot be approved in isolation.
4. For religious workshops or instruction.
Federal regulations specify that funds and property may be used to benefit children with disabilities in private schools but only for special education and related services. The public schools may place equipment and supplies in a private school for the period of time needed for delivering special education services. The public school must control and administer the funds used to provide special education for private school students with disabilities and must hold title to and administer materials, equipment, and property purchased with IDEA Part B funds.
5. For any program or obligation not in compliance with Article 14 of the Illinois School Code.
6. To pay salaries of nonpublic school personnel unless services performed are other than those delivered in nonpublic facilities and at times other than those contracted by the nonpublic entity.
7. For matching funds required to receive assistance from other federal programs.
8. To pay salaries for personnel when costs would be above locally accepted standards.
9. For line-item expenditures for which an amount was not entered on the Budget Summary and Payment Schedule.
10. For transportation costs not included in IEPs.
11. For bad debts, contributions, donations, fines, penalties, entertainment, financing, and refinancing operations.
12. For liquidation after 90 days following the end of the budget period of obligations encumbered in the project year.
13. For liquidation of encumbrances incurred prior to the submit date of the grant application for a project year.
14. For expenditures that are not clearly identifiable as directly related to grant activities or functions.
15. For any expenditure that occurred in a prior grant year.
16. For chartering private aircraft or other modes of transportation when costs will be above locally accepted standards.
17. For other unallowable costs as defined by the Education Department General Administrative Regulations (EDGAR and 2 CFR Part 200).
18. To pay attorney's fees or costs of a party related to an action.
19. To offset the costs of private school special education placement when a school district places a student pursuant to Section 14-7.02 of the School Code.

Note: Refer to 34 CFR Part 80 - Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments for additional information.

*Information regarding required accounting procedures is included in **Appendix B**, recommended function numbers are included in **Appendix C**, and recommended object numbers are included in **Appendix D**.*

Amendments

All amendments are due at ISBE 30 days prior to the project ending date (usually May 31). Obligations of funds based on amendments cannot begin prior to the date a substantially approvable amendment request is received at ISBE.

Amendments are required when one of the following conditions occurs:

- There is a significant change in program scope (e.g., adding a new component - summer school).
- The grant recipient intends to budget for more available funds (e.g., federal carryover).
- The expected expenditures exceed the ISBE expenditure variance of 10 percent or \$1,000 per object total, whichever is greater.
- The grant recipient adds a new expenditure item.

Coordinated Early Intervening Services

In accordance with the regulations at 34 CFR 300.226, school districts may use up to 15 percent of IDEA Part B Flow-Through funds to develop and implement early intervening services for students in grades K-12 not identified as needing special education or related services but who need additional academic and behavioral support to succeed in the general education environment. Further, in accordance with the requirements 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 settings, and/or 3) disciplinary actions, including suspensions and expulsions, **MUST** use 15 percent of funds for Comprehensive Coordinated Early Intervening Services (CCEIS). Districts that are required to use 15 percent of their IDEA funds for CCEIS purposes must provide proof of allowable expenditures.

Use of Funds Parameters

When using IDEA Part B funds for CEIS, either voluntarily or because they are required to do so, districts must adhere to certain requirements set forth in the federal regulations at 34 CFR 300.226 and 300.646 as well as other parameters established by ISBE (in alignment with the federal regulations) as delineated below.

34 CFR 300.226(b): Early Intervening Services Professional Development

ISBE has determined that funds earmarked for CEIS can be used for the delivery of professional development (which may be provided by entities other than the LEA) for the following purposes:

1. Enable teachers and other school staff to deliver scientific, research-based academic and behavioral interventions, including scientifically based literacy instruction, and where appropriate, instruction on the use of adaptive and instructional software.
2. Provide information and training for parents.

Professional development content may include, but is not limited to, the following:

1. The problem-solving process and data-based decision making.
2. A multi-tiered instruction and intervention model, including review and evaluation of Tier 1 (core) curricula and instruction (particularly in reading and math) and whole-group interventions and development and delivery of Tier 2 and Tier 3 interventions.
3. Design and delivery of scientific, research-based interventions, including implementation integrity/fidelity.
4. Student progress monitoring.
5. Positive Behavior Interventions and Supports.

34 CFR 300.226(b): Early Intervening Services Student Support Activities

ISBE has determined that funds earmarked for CEIS can be used for the following student support activities:

1. Provision of educational and behavioral evaluations and assessments, services, and supports, including scientifically based literacy instruction, as discussed below.
 - a. Evaluation and assessment of students may include the purchase of data-based progress-monitoring tools/systems, (e.g., DIBELS, AIMSweb).
 - b. Provision of services and supports may include the purchase of intervention resources. All services and supports, including intervention resources, should supplement and be directly linked to the core curriculum, be evidence- or scientifically, research-based and provide for frequent progress monitoring.
2. Funds allocated for provision of services may include salaries of staff to serve as district- and/or building-level problem-solving coaches, provide interventions or complete other activities directly associated with the provision of CEIS. However, funds may not be used to supplant salaries of existing staff.

34 CFR 300.646: Disproportionality

Target Population

In accordance with 34 CFR 300.646, districts that are required to set aside 15 percent of IDEA Part B Flow-Through funds for CCEIS due to significant disproportionality must ensure that the funds are used to provide services to students in grades Pre-K-12 who are identified as needing additional support to

succeed in the general education environment. While students with IEPs can participate in CCEIS, they cannot be the sole participants.

In accordance with 34 CFR 300.646(b)(2), those districts that are required to set aside 15 percent of their IDEA Part B Flow-Through funds for CCEIS due to significant disproportionality in special education identification, educational environment (EE) placements, and/or discipline must also ensure that the funds are used to serve children particularly, but not exclusively, in those racial/ethnic groups that were significantly overrepresented.

34 CFR § 300.226(d): Early Intervening Services Reporting Requirements

In accordance with 34 CFR 300.226(d), districts that are required to or that voluntarily set aside IDEA Part B Flow-Through funds for CEIS must annually collect and report to ISBE the following data:

1. The number of children served who received CEIS in a given year.
2. The number of children who received CEIS during the preceding two-year period and subsequently receive special education and related services in the current year.

Supplement vs. Supplant

Funds allocated for CEIS may not be used to supplant activities and services funded by other federal sources.

Related Information for Special Education Federal Grants

The documentation described in this section is not submitted as part of the IDEA application but must be maintained on file with the grant recipient.

Note

This data is not required for discretionary grants unless specifically requested in the Special Discretionary Grant Requirements.

Notice of Public Review

The LEA must have on file with the SEA information to demonstrate to the satisfaction of the SEA that it will make available to parents of children with disabilities and to the general public all documents relating to the eligibility of the agency under Part B of the Act.

Documentation of Nonpublic School Participation

IDEA requires the provision of special education and related services to parentally placed private school children with disabilities. Generally, each LEA must conduct Child Find, determine the proportionate share of federal Part B funds, and provide services to parentally placed private school children with disabilities who attend private schools located within the LEA boundaries without regard to where the child/student resides. The grant recipient should refer to the ISBE May 2023 [Guidance on IDEA Proportionate Share Services for Parentally Placed](#)

[Nonpublic Students with Disabilities.](#)

Written Affirmation of Consultation

Local school districts must maintain documentation of timely and meaningful consultations with participating private schools signed by the representatives of such schools. If a private school does not agree to consult with the district, then the district must maintain documentation of their attempts to secure the school's participation at the consultation.

Documentation regarding timely and meaningful consultation must be retained by the district and submitted to ISBE's Special Education Department upon request.

Use of Funds

Districts with nonpublic proportionate share calculations must budget for those expenses in the IDEA grants. **While local funds can be used to supplement the IDEA nonpublic proportionate share services, the sole use of local funds for IDEA proportionate share expenses would be supplanting.** In the event that a district does not have any nonpublic students who require services, the district must note such in the abstract page of the IDEA grant.

Nonpublic Proportionate Share Calculations

Estimated and Final Proportionate Share Calculations

The ISBE Funding and Disbursements Department uses the number of nonpublic students reported in the child count data to calculate the IDEA nonpublic proportionate share amount for each district.

It is imperative that districts provide accurate data, as an estimated proportionate share calculation is based on the March Child Count data. Estimated nonpublic proportionate share calculations are released in April and those calculations are used for the timely and meaningful consultations and budgeting for the initial IDEA grant applications. The final nonpublic proportionate share calculations are released in August. Districts will not need to reconvene the timely and meaningful consultations unless a significant discrepancy exists between the estimated and final nonpublic proportionate share calculations.

The IDEA grants must reflect the funds expended by each district for nonpublic proportionate share services. Any district that is including nonpublic proportionate share expenses in the IDEA grants must budget for those services in function code 3700 or 4000 if payments are made to a unit of government.

See page 24 for additional information regarding completion of the proportionate share tab of the IDEA grants.

Verification Process

The Illinois State Board of Education is responsible for verifying that districts with

nonpublic proportionate share calculations budget and expend the funds from the IDEA grants.

1. Grants cannot be approved if districts with nonpublic proportionate share calculations fail to budget for those expenses.
2. Expenditure report reviews are conducted to verify that districts with nonpublic proportionate share calculations expended the IDEA funds for those expenses.

Private School Participation and Timely and Meaningful Consultation

Consultation must be an ongoing process, not solely an annual meeting. ISBE has established that the last meeting for a school year for the following year's services shall be held no later than **May 31**.

The district must:

1. Record the date the timely and meaningful consultation occurred or was attempted for each private school and home-schooled families.
2. Report whether required nonpublic proportionate share (NPPS) were expended in the previous year. If all NPPS funds were not expended, upload the proof of advertisement and copy of the article. Also upload the sign in sheets, minutes, copy of public notice, agenda and any other supporting documents. The upload is required in the IDEA Part B Consolidated Application. Please remove any student/parent names or other sensitive information that could be used to identify.

Consolidated District Plan

The Consolidated District Plan (CDP) located in the IWAS system is designed to be a holistic plan that brings together planning requirements for 12 federal grants. Below are planning requirements for IDEA that are included in the CDP:

General Educations Provision Act

Applicants **MUST** describe the steps they propose to take to ensure equitable access for all stakeholders to the No Child Left Behind programs, which was replaced by ESSA in 2015. The statement should be based on the six barriers to access listed in the instructions on the Applicant Information tab.

Needs Assessment

An annual comprehensive needs assessment is required for the entire special education program, including the underlying participating districts. All project grant activities and expenditures must be based upon this comprehensive needs assessment. Documentation of the needs assessment process, a compilation and analysis of the results, and justification for all grant activities and expenditures must be on file and available for review by ISBE.

Documentation should indicate the scope of the needs assessment, the assessment instruments used, and the groups/organizations that participated in the needs

assessment process. All needs assessment data is to be maintained on file with the applicant for purposes of verification.

Personnel Development Plan

A Personnel Development Plan must be kept on file by the grant recipient and should include the following components:

1. *Participation/Coordination*: Describe the extent of participation of various school district personnel groups and parents in the development of this Personnel Development Plan. Include procedures for coordinating the involvement of parents, general education personnel, and special education personnel with an interest in personnel development planning.
2. *Needs Assessment*: Describe the needs assessment process used to determine training of each personnel category. Include in this statement the results of the needs assessments by identifying the personnel groups needing training (including parents of children with disabilities and all groups involved with inclusion activities) and the content areas in which training is needed for each group.
3. *Training*: Identify each personnel group to be provided in-service through the plan: special education administrative and instructional personnel, general education administrative and instructional personnel, support personnel, parents, aides, and volunteers. Identify general content of training of each group. Describe how the training will be provided. Describe the incentives that will be offered to help ensure participation in program activities. Describe the plans to develop ongoing procedures to identify, review, and use (if appropriate) promising practices and materials for personnel development programs and instructional programming for students.
4. *Evaluation*: Describe the procedures for evaluating the effectiveness of the total Personnel Development Plan in meeting identified personnel development needs.
5. *Dissemination*: Describe efforts to share information about the Personnel Development Plan and/or its results within the district/joint agreement. Include efforts made to share information about local in-service training efforts outside the district/joint agreement.

State	Federal
<p>23 IAC 226.800(a)(4) Each district or cooperative entity shall develop and implement a comprehensive personnel development program for all personnel involved with the education of children with disabilities.</p> <p>23 IAC 226.130 Specific learning disability eligibility requirements, including a timeline for a plan for any needed professional development.</p> <p>23 IAC 226.750(b)(5) Training requirements for staff transporting students with IEPs</p>	<p>34 CFR 300.207 - Personnel development. The LEA must ensure that all personnel necessary to carry out Part B of the Act are appropriately and adequately prepared, subject to the requirements of 34 CFR 300.156 (related to personnel qualifications) and Section 2122 of the ESEA.</p> <p>34 CFR 300.704(b)(4)(i) - State-level activities. Funds reserved may be used in part to “support and direct services, including technical assistance, personnel preparation, and professional development and training” as an allowable use of state reserved funds.</p>

Section III

Creating, Completing and Submitting an eGrant Application

Click on the 'Yes' square to create an initial application.

Application Select
[Instructions](#)

This Program Allows you to have multiple projects.

Would you like to create a new project for the current year? Yes

[Click to view LEA Dashboard](#)

Select an application from the list(s) below and press one of the following buttons:

Open Application
Create Amendment
Delete Application/Amendment
Review Checklist
Print All
Review Checklist Print All

	Application / Amendment	Original Submit Date	Status	Status Date	Consult
2021-2022					
<input type="checkbox"/>	22-IDEAConsol-00 Amendment 3 - FlowThrough	05-27-2022	Final Approved	06-16-2022	<input type="checkbox"/>
<input type="checkbox"/>	22-IDEAConsol-00 Amendment 2 - FlowThrough	01-27-2022	Final Approved	02-08-2022	<input type="checkbox"/>
<input type="checkbox"/>	22-IDEAConsol-00 Amendment 1 - FlowThrough	12-18-2021	Final Approved	01-24-2022	<input type="checkbox"/>
<input type="checkbox"/>	22-IDEAConsol-00 Original Application - FlowThrough	06-23-2021	Final Approved	08-05-2021	<input type="checkbox"/>

This opens the next screen. The project title should reflect the type of grant, (e.g., IDEA Part-B Consolidated Application or Flow-Through).

Application Select [Instructions](#)

This Program Allows you to have multiple projects.
 Would you like to create a new project for the current year? **Yes**

Year: Project Code:

Project Title: Allotment Amount: \$1,792,372

[Click to view IEA Dashboard](#)

Select an application from the list(s) below and press one of the following buttons:

	Application / Amendment	Original Submit Date	Status	Status Date	Consult
2021-2022					
<input type="radio"/>	22-IDEAConsol-00 Amendment 3 - FlowThrough	05-27-2022	Final Approved	06-16-2022	<input type="checkbox"/>
<input type="radio"/>	22-IDEAConsol-00 Amendment 2 - FlowThrough	01-27-2022	Final Approved	02-08-2022	<input type="checkbox"/>
<input type="radio"/>	22-IDEAConsol-00 Amendment 1 - FlowThrough	12-19-2021	Final Approved	01-24-2022	<input type="checkbox"/>
<input type="radio"/>	22-IDEAConsol-00 Original Application - FlowThrough	06-23-2021	Final Approved	08-05-2021	<input type="checkbox"/>

Click on the **Create New Project** button.

Application Select [Instructions](#)

This Program Allows you to have multiple projects.
 Would you like to create a new project for the current year? Yes

Year: Project Code:

Project Title: Allotment Amount: \$1,792,372

[Create New Project](#)

[Click to view LEA Dashboard](#)
 Select an application from the list(s) below and press one of the following buttons:

	Application / Amendment	Original Submit Date	Status	Status Date	Consult
2021-2022					
<input type="radio"/>	22-IDEAConsol-00 Amendment 3 - FlowThrough	05-27-2022	Final Approved	06-16-2022	<input type="checkbox"/>
<input type="radio"/>	22-IDEAConsol-00 Amendment 2 - FlowThrough	01-27-2022	Final Approved	02-09-2022	<input type="checkbox"/>
<input type="radio"/>	22-IDEAConsol-00 Amendment 1 - FlowThrough	12-18-2021	Final Approved	01-24-2022	<input type="checkbox"/>
<input type="radio"/>	22-IDEAConsol-00 Original Application - FlowThrough	06-23-2021	Final Approved	08-05-2021	<input type="checkbox"/>

This will bring up a new application. Select each tab to complete the application. The **Consolidated Application** box in the upper right corner contains a drop-down menu. Please complete the tabs within each section, as applicable.

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

Overview

PROGRAM: IDEA Part B Consolidated

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 that provide services for special education students. This may include teachers, aides, administrative staff and other personnel such as social workers, psychologists, 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.

GATA INFORMATION: [Grant Accountability and Transparency Act \(GATA\) website](#)
[GATA Rules](#)
[GATA Legislation](#)
[Code of Federal Regulations/Title 2 - Grants and Agreements/Val 1/2014-01-01192](#)
[Individuals with Disabilities Education Act](#)
[IDEA Final Regulations](#)

LEGISLATION: [Proportionate Share Calculation](#)
[Required Documentation of Private School Participation](#)
[Treatment of Charter Schools and Their Students](#)

REGULATIONS: As soon as possible, but no later than June 30 for a July 1 start date
 Prior to obligation of funds and not later than 30 calendar days prior to the end of the program

PROGRAM REQUIREMENTS: July 1 through June 30 each year

APPLICATION DUE DATE: July 1, 2021 or the receipt date of a substantially approvable application, whichever is later

AMENDMENT DUE DATE: June 30 unless an extension is approved on the Applicant Information page

GRANT PERIOD: Expenditures reports should be completed at a minimum of quarterly via the IWAS system. A final cumulative expenditure report for all expenditures will be due no later than 90 days after the grant end date.

BEGIN DATE: Programmatic reporting should be completed at a minimum of semi-annually via the IWAS system. Additional reporting requirements may be required, as determined by the applicant's risk assessment.

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

EXPENDITURE REPORTS: [State and Federal Grant Administration Policy, Fiscal Requirements, and Procedures \(Includes Function and Object Code Descriptions\)](#)
[Part 100 - Requirements for Accounting, Budgeting, Financial Reporting, and Auditing](#)

PERFORMANCE REPORTS: [Instructions for the entire application in PDF format](#)

FINANCIAL REPORTING:

FISCAL INFORMATION:

INSTRUCTIONS:

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.
- Dates must be entered in MM/DD/YYYY format.
- Validations have been added to the phone number, fax number, and ZIP code 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 forward and back buttons to change pages. Use the page tabs to change pages.
- **Grant Period**
 - The grant period for this IDEA grant is July 1 through June 30 or August 31. Funds may not be obligated prior to ISBE's receipt of a substantially approvable application. Project activities must be complete, and expenses must be incurred by the end date.
 - Do not change the end date unless instructed to do so by your grant coordinator.

Applicant Comments

Use this box to record any explanations, responses, or other information you want to communicate to the ISBE staff who will review this application. This text area is limited to 7,000 characters and may be used throughout the application and amendment process.

Maintenance of Effort Tab

MOE Eligibility Subtab

Per 34 CFR 300.203(a), districts are eligible to receive IDEA funds by budgeting to maintain local (state/local) spending on students with disabilities. Assurances alone are not sufficient for verifying compliance with federal regulations for Maintenance of Effort Eligibility. The IDEA grant includes a page to document MOE eligibility for each district. MOE eligibility is based on a comparison of current year's budgeted expenditures to the most recent complete fiscal year (up to two years prior). As the budgeted amount changes, it is not necessary to amend the application. All districts must maintain MOE eligibility documentation at the local level as part of the IDEA grant records.

This page lists the criteria (four possible options, plus allowable exceptions) for meeting MOE eligibility and includes a drop-down box for selecting how each district meets MOE eligibility.

MOE Compliance Subtab

Worksheets and Instructions

- ISBE will calculate MOE compliance for each district in Illinois. MOE worksheets will be sent to the state-approved director of special education for each cooperative or stand-alone district. Cooperatives should use this information to complete the MOE Composite Worksheet for Cooperatives.
- Excel worksheets for cooperatives are available on the ISBE [IDEA Part B Grant Program](#) webpage. Cooperatives should complete this form to calculate the totals that must be added to the grant application on the MOE page. The MOE Composite Worksheet for Cooperatives must be submitted to ISBE and a copy retained with other grant documentation at the local level.
- Districts that are not part of a cooperative should add the MOE information calculated by ISBE to the grant application.

Adding Maintenance of Effort Compliance Calculations to the Grant Application:

Enter the administrative agent's Grand Total results (Expenditures Less Revenue) from the MOE worksheet in the appropriate cell. Next, enter the administrative agent's Grand Total results from the MOE worksheet (Previous Year Special Education Net Expenditures). The next cell, Comparison of Current to Previous Year Special Education Net Expenditures, is a calculated field that will automatically generate a number based on the numbers entered in the previous cells.

Failure to Meet Maintenance of Effort Requirements:

If the comparison of current to previous year special education net expenditures is negative, the applicant is required to provide an explanation in the text box provided. An LEA may reduce the required level of expenditure if the reduction is attributable to any of the following:

- The voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel who are replaced by qualified, lower-salaried staff.
- A decrease in the enrollment of children with disabilities
- Termination of the obligation to provide special education for a particular child with a disability in an exceptionally costly program, because the child -
 - Has left the jurisdiction of the agency.
 - Reached the age at which the obligation to provide FAPE to the child has terminated.
 - No longer needs the program of special education.
- The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
- Under certain circumstances, in accordance with IDEA Section 613(a)(2)(C), in any fiscal year that an LEA's allocation exceeds the amount that the LEA received in the previous fiscal year, that LEA may reduce the level of local, or state and local, expenditures otherwise required by the LEA MOE requirements by up to 50 percent of the increase in the LEA's allocation. The LEA must spend the 'freed-up' local or, state and local, funds on activities that are authorized under the ESEA.

NOTE: District's may submit their applications even if Maintenance of Effort has not been met. Applications will not be approved, but this will ensure a timely start date.

Program Specific Tab

Navigation

Tab or click into the text box to fill in the requested information to complete the page. Click the **Save Page** button before proceeding to other pages in the application. All three sections must be completed before the page can be saved.

Tab to the third text area. Use this section to describe any changes in the scope or nature of services from the last fiscal year or simply note that this section is not applicable.

Early Intervening Services Tabs

Districts that elect or are required to use a percentage of their IDEA Part B Flow-Through funds to provide early intervening services must clearly earmark funds for this purpose in their IDEA Part B grant applications.

Federal requirements for tracking and reporting student progress apply to school districts that budget for CEIS activities. See page 11 for additional information about the CEIS reporting requirements.

Use of IDEA Flow-Through Funds for CEIS

(Program Specific/Coordinated Early Intervening Services)

Even for those grantees that do not use CEIS funds must complete this page.

When adding early intervening service activities to the district eGrant application, the CEIS section of the application must be completed. A district must indicate if the use of CEIS funds is voluntary or required. Within that section, it is also necessary to provide a brief summary of the district's LEA plan, and a detailed listing of proposed expenditures and estimated costs.

Please note that the use of voluntary CEIS funds for Response to Intervention (RTI) is appropriate only for nondisabled students needing extra support at Tier 2 and/or Tier 3.

All CEIS sections should be completed whether using funds or not; please update the Activity Period tab, the Amendments tab, the Coordinated Early Intervening Services sub-tab (Coordinated Early Intervening Services> Program Specific >Coordinated Early Intervening Services), and the CEIS Reporting sub-tab (Coordinated Early Intervening Services > Program Specific >CEIS Reporting), all four tabs (circled below in red). If/when submitting an amended grant application, please be aware that the Activity Period tab and Amendments tab will *not* repopulate (i.e., will leave the two fields blank) and will therefore need to be re-updated, unlike the other two tabs, which will re-populate the information previously entered.

Coordinated Early Intervening Services (CEIS)

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 settings; and/or (3) disciplinary actions, including suspensions and expulsions, MUST use 1% percent of funds to provide Comprehensive Coordinated Early Intervening Services (CEIS) for students ages 3 - 21 not identified as needing 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: Not Required

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. (Click page and continue to next tab.)

Use 1% of funds will be used WILLINGLY for CEIS (complete remainder of tab)

10% of funds will be used as REQUIRED for CEIS (complete remainder of tab)

CEIS: Funds available for CEIS are based on current year IDEA flow-through/proceed 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

C. Briefly summarize the LEA's CEIS plan.
(1 of 2500 maximum characters used)

Federal regulations require that all CEIS who expend IDEA Part B funds on CEIS must annually report the following information to OIG:

1. The number of students who received early intervening services; and

2. The number of students who received early intervening services and subsequently receive special education and related services during the preceding two-year period.

D. Briefly describe how the LEA will collect this data.
(1 of 2500 maximum characters used)

Reporting After Using IDEA Funds for CEIS

(Program Specific/CEIS Reporting)

Even for those grantees that do not use CEIS funds must complete this page.

The IDEA regulations at 34 CFR 300.226(d) require an LEA to report data to ISBE if the district used up to 15 percent of IDEA Part B Flow-Through funds (voluntarily or required) to develop and implement CEIS in the school year covered by the prior application. If a district budgeted for CEIS in the previous year, it must report (or districts that budgeted for CEIS in the previous year must report) in the following five required sections:

1. Indicate how IDEA Part-B AND ARP-IDEA funds were implemented in the prior year.
2. Provide the TOTAL funds that were used in the previous fiscal year (e.g., 2023) for CEIS purposes. This includes funds spend in **BOTH IDEA Part-B and ARP-IDEA**.
3. Indicate which funding source(s) were used for the CEIS allocation in the previous fiscal year (e.g., 2023).
4. Total number of children in the LEA who received CEIS under IDEA one year prior to the application.
5. Total number of children in the LEA who received CEIS under IDEA any time in the past two school years AND who were determined eligible and received special education and related services in the school year prior to this application.

Overview	Activity Period	Amendments	Program Specific	Budget Pages	Page Lock Control
Coordinated Early Intervening Services (CEIS) Reporting			CEIS Reporting		
Coordinated Early Intervening Services (CEIS) Reporting Instructions					
Indicate how IDEA Part B and ARP IDEA CEIS funds/services were ACTUALLY implemented in the prior year.*					
<input type="radio"/> Funds were NOT used for CEIS (No additional information is required on this page. Save the page and move to the next tab.)					
<input type="radio"/> Funds were used VOLUNTARILY for CEIS					
<input checked="" type="radio"/> Funds were used as REQUIRED for CEIS					
<input type="radio"/> Budgeted, but did not expend funds for CEIS					
Total IDEA funds used for CEIS in FY 2023 <input type="text"/>					
Indicate the allocation year(s) of funds used for CEIS purposes.					
<input type="checkbox"/> FY 2021 Carryover used for CEIS in FY 2023					
<input type="checkbox"/> FY 2022 Carryover used for CEIS in FY 2023					
<input type="checkbox"/> FY 2023 IDEA Part B					
<input type="checkbox"/> ARP IDEA Grant Funds					
The IDEA regulations at 34 CFR 300.226(d) require an LEA to report data to ISBE if the district 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 2022-23.					
For Question 1, report the total number of children who received CEIS under IDEA at any point during the course of the 2022-23 school year. This should be an UNDUPLICATED count.					
a. A child should be included in this count if he/she is also included in Question 2, if he/she received CEIS during school year 2022-23.					
b. 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 U.S. 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 in this question.					
https://www2.ed.gov/policy/speced/quad/idea/ceis_qq3.html					
1A.	<input type="text"/>	Provide the total number of children with IEPs served under this section who received early intervening services in the 2022-23 school year.			
1B.	<input type="text"/>	Provide the total number of children without IEPs served under this section who received early intervening services in the 2022-23 school year.			
For Question 2, report the total number of children who received CEIS under IDEA at any time in the past three school years (2020-21, 2021-22, 2022-23) and subsequently received special education and related services in 2022-23. This should be an UNDUPLICATED count.					
a. If a child received CEIS and subsequently received special education and related services under Part-B of the Act during the preceding two-year period (2020-21, 2021-22, 2022-23), the child should be counted in Question 2.					
b. Students who were found eligible but who did NOT receive special education services should NOT be counted in Question 2.					
c. Report 0 for any district which had children who received CEIS under IDEA any time in the past three school years (2020-21, 2021-22, 2022-23) but NONE of these children received special education and related services in 2022-23.					
2.	<input type="text"/>	Provide the number of children under this section who received early intervening services and subsequently received special education and related services under Part B of the Act during the preceding two-year period (2020-21, 2021-22, 2022-23).			
<input type="button" value="Save Page"/>					
*Required field					

Program Specific / Nonpublic Consultation Tab

Section A: Districts are required to select one of the two options shown below.

Overview	Activity Period	Amendments	FFATA	Maintenance Of Effort	Program Specific	Budget Pages	PRA-ISBE Specific	GATA Pages	Page Lock Control
Nonpublic Consultation		Nonpublic Proportionate Share				NPPS Reporting			

Timely and Meaningful Consultation (TMC)

[Instructions](#)

A. Select the correct TMC status.*

- The district held a TMC on the date noted below and all required documentation is on file and available for review at the district.
Date TMC was held:
- The applicant is a state-authorized charter school or state-operated school - not applicable. For example, IDJJ and DHS.

NEW THIS GRANT PERIOD:

In most instances, the TMC documentation upload will not be required in the FY 2024 application. The TMC documentation which must be maintained at the LEA is unchanged. The TMC information must be made available to the SEA upon request. Additional information regarding this requirement is below. Please note, the Nonpublic Consultation Tab will only appear in the Flow-Through section and will not be repeated in the Preschool section.

DOCUMENTATION OF TMC COMPLETION

Timely and meaningful consultation must occur and be documented. Each LEA must maintain the following documents at the LOCAL LEVEL:

1. List of Nonpublic Schools and Home-School Parents

A list of the known nonpublic schools and known parents of home-schooled students with disabilities located within the district's jurisdiction with addresses and primary contact telephone numbers for each school and person listed.

2. Invitation Letters

Copies of each individual invitation letter sent out to a nonpublic school representative, a parent representative, or the parent of a home-school student.

3. Proof of Advertisements

Proof of the advertisement placed by the district to provide notice to parents of home-school students including the date and the name of the publication in which the text appeared, verifying that this is the primary place to reach the intended audience.

4. Attendance Lists

A sign-in sheet or other documentation showing a list of the actual participants at the TMC meeting.

5. Meeting Agendas

The agenda for the meeting describing point-by-point each topic or issue discussed at the meeting, including the five principal topics: 1) Child Find, 2) Proportionate Share, 3) Meaningful Participation, 4) Allocation of Services, and 5) Proposals of the Nonpublic School Representatives.

6. Handouts

All handouts the district provides to meeting participants during the course of the meeting.

Program Specifics / Proportionate Share Tab

All districts with an IDEA grant are required to complete the Program Specifics/Proportionate Share. The amount will be prepopulated on the page for any district with an estimated nonpublic proportionate share calculation that required a proportionate share.

Overview	Activity Period	Amendments	FFATA	Maintenance Of Effort	Program Specific	Budget Pages	PRA-ISBE Specific	GATA Pages	Page Lock Control
Nonpublic Consultation		Nonpublic Proportionate Share				NPPS Reporting			

Current Project Year Nonpublic Proportionate Share (NPPS)

[Instructions](#)

29190 Initial Proportionate Share amount displayed is estimated. This field will be updated when final numbers are available.

Indicate the Proportionate Share Calculation Status*

(Proportionate share expenditures provided by a governmental entity (usually a cooperative) must be in function code 4000 on the budget detail tab. All other proportionate share expenditures must be in function code 3700.)

- 1. The district has a proportionate share requirement and the expenses for providing those services are included in the budget detail tab of the IDEA grant. Please note, when final allocations are released revisions to the budget detail tab will be required for those grantees who have an adjustment to the NPPS amount.
- 2. The district has a proportionate share requirement but has not budgeted for those expenses. The required amount is shown in the 'Allotment Remaining' on the budget detail page. Please note, when final allocations are released revisions to the budget detail tab will be required for those grantees who have an adjustment to the NPPS amount.

The explanation for not budgeting these funds is provided below:

- 3. The district does not have a proportionate share requirement and is not required to budget for such expense.

[Save Page](#)

*Required field

Overview	Activity Period	Amendments	FFATA	Maintenance Of Effort	Program Specific	Budget Pages	PRA-ISBE Specific	GATA Pages	Page Lock Control
Nonpublic Consultation		Nonpublic Proportionate Share				NPPS Reporting			

Previous Year Nonpublic Proportionate Share (NPPS) Reporting

[Instructions](#)

Select the option below that accurately reflects the previous year NPPS status.*

- During the previous year, the district did not have a REQUIRED NPPS amount; therefore, will not have NPPS carryover funds from the previous year.
- All required NPPS funds from the previous grant year were spent during the program period on proportionate share expenses.
- The required NPPS funds from FY 2023 were not fully expended. The total current year NPPS requirement and the NPPS carryover from the previous year is budgeted for services to nonpublic students.

[Save Page](#)

*Required field

Overview	Activity Period	Amendments	FEATA	Maintenance Of Effort	Program Specific	Budget Pages	PRA-ISBE Specific	GATA Pages	Page Lock Control
Nonpublic Consultation		Nonpublic Proportionate Share			NPPS Reporting				

Previous Year Nonpublic Proportionate Share (NPPS) Reporting [Instructions](#)

Select the option below that accurately reflects the previous year NPPS status.*

- During the previous year, the district did not have a REQUIRED NPPS amount; therefore, will not have NPPS carryover funds from the previous year.
- All required NPPS funds from the previous grant year were spent during the program period on proportionate share expenses.
- The required NPPS funds from FY 2023 were not fully expended. The total current year NPPS requirement and the NPPS carryover from the previous year is budgeted for services to nonpublic students.

NPPS Carryover from FY 2023 to be Used in FY 2024:*

Provide an explanation for not fully expending NPPS funds in the previous year:*

CAUTION - FERPA Compliance Required!
Remove any student names, parent names, and any other sensitive information that could be used to identify individual students receiving services.

Upload TMC Documentation*
Compile all necessary documentation and ensure that any sensitive information has been redacted (FERPA and HIPPA compliance). At a minimum, documentation should include a copy of the newspaper advertisement and attestation forms or statement where signature was refused.
Convert all the necessary documentation into a single PDF. Label the document with the region-county-district-type code number of the applicant, followed by a hyphen, then the name of the district, followed by a hyphen, followed by TMC. DO NOT USE ANY SPACES OR SPECIAL CHARACTERS IN THE NAME.
Example: Quincy District 172 would name the upload as 01-001-1720-22-Quincy172-TMC

All districts must upload:

- Proof of advertisement of the Timely and Meaningful consultation (This needs to be proof of a public published notice. A clipping from the newspaper, a receipt, or correspondence from the publisher, would all be acceptable.)

If the Timely and Meaningful Consultation meeting was held, the following must be uploaded in addition to the above:

- Sample invitation letter (please ensure no names are listed for FERPA purposes)
- Agenda
- Handouts and attestation forms.

How to Upload a File

- Browse your files to locate the required document.
- Double-click to display it in the Browser window.
- Click on the Upload button.
- The name of the uploaded document will display in the area below.
- PDFs that exceed 4 MB will not upload and will trigger an error message. Photographs usually exceed the allowable size. A screen print or snippet of the information pasted into a Word document does not usually exceed the allowable size.

Any uploaded files will appear below. Until the application is submitted to ISBE, an uploaded document may be deleted using the Delete button below. After submitting to ISBE, any required changes must be submitted separately, adding a Version number to the name.

When selecting radial dial 3 (funds were not fully expended):

1. Provide an explanation for not fully expending NPPS funds in the previous year.
2. Upload proof of advertisement of the timely and meaningful consultation meeting, such as a sample invitation letter, agenda, handout, or attestation form.

Proportionate Share Calculation

The district must select one of three options:

1. The district has a nonpublic proportionate share and has budgeted for those expenses in the Budget Detail page of the IDEA grant. All nonpublic proportionate share expenses must be included in function code 3700 or 4000, if being provided by the cooperative.
2. The district has a nonpublic proportionate share but has not budgeted for those expenses in the IDEA grant. The district must also include a statement explaining why the grant does not include the proportionate share expenses. If this option is chosen, the nonpublic proportionate share amount must be left as Allotment Remaining on the Budget Detail page.
3. The district does not have a nonpublic proportionate share calculation and is not required to budget for those expenses.

Any district that provides IDEA nonpublic proportionate share services must budget for those expenses in function code 3700 or 4000, if contracting the services through their special education cooperative.

IDEA proportionate share expenditures must minimally include services to the non-public students.

Note: Supplies, materials, and professional development for non-public school staff, in relation to the student services, are allowable. Supplies and materials that are not consumable must remain property of the district. Please provide an assurance in the expenditure line explaining the expenditures are in support of services to students provided by the district. If using a third party to provide services, please include the company name in the line-item description.

Amendment Page

This page must be completed to submit the application. ‘Yes’ must be selected if any portion of the grant or subgrant is being amended.

- If yes, complete the remainder of the page.
- If no **(to be used only when completing the initial application)**, click the **Save Page** button at the bottom of the page and continue to the next page.

Districts must indicate if there has been a change to the grant by marking the yes/no box. For any changes to the grant, the district must identify the changes by function/object code in the comment section.

Budget Pages Tab

Allotment Page

This page provides access to project information as well as a navigational link to transfer funds from the IDEA Flow-Through allotment to the Coordinated Early Intervening Services budget. The first section displays the Current Year Allotment and adjustments through:

- Re-allotted funds or released funds – *not applicable to IDEA grant.*
- Carryover (unbudgeted and unexpended) funds transferred into the project from the prior year.
- Prepayment (cash on hand) transferred into the project from the prior year.

Districts may transfer funds into the CEIS budget by entering the dollar amount they wish to transfer into the middle section shown below. The amount provided will be subtracted from the Flow-Through total and will be shown as an allotment remaining in the CEIS budget tab. Enter the amount to be transferred in the CEIS section (middle column only). Select **Calculate Totals**, then **Save Page** before leaving the Allotment page.

	IDEAFT-C4620	CEIS	IDEAPre-C4600
Current Year Allotment	\$456,624	\$0	\$22,393
- Reallotted Funds (+)			
- Released Funds (-)			
Carryover (+)	0	0	0
Prepayment (+)	0	0	0
SUB TOTAL	\$456,624	\$0	\$22,393
Multi-District			
- Transfer In (+)	0	0	0
- Transfer Out (-)	0	0	0
- Administrative Agent			
ADJUSTED SUB TOTAL	\$456,624	\$0	\$22,393
Transfer Funds =			
Funds Available for CEIS	\$91,847	\$0	\$0
- From IDEAFT-C4620 (+)			
- From CEIS (-)		0	
Total Transfer Out (-)	\$456,624	\$0	\$0
CEIS Status		Voluntary	
TOTAL AVAILABLE	\$456,624	\$0	\$22,393
	IDEAFT-C4620	CEIS	IDEAPre-C4600

Budget Detail Page

At the bottom left of the screen is the 'Total Allotment' (total amount available including carryover and prepayment) for the grant you have chosen. This amount should be referenced when completing the budget and is a read-only cell.

A hyperlink, [Description of Function Codes and Object Codes](#), provides descriptions of all function and object codes recognized within the Illinois Program Accounting Manual. Function codes and object codes are the first two columns on the left. Each column contains function and object codes allowable for a specific grant. To access the available codes, click on the drop-down arrow and select the appropriate code for the expenditure. *(Refer to 34 CFR, Part 80, Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments for additional information.)*

Tab or click into the **Expenditure Description and Itemization** textbox. Enter the appropriate level of detailed information for each function/object code selected. Providing adequate description will facilitate the approval process. *Note: All materials and supplies exceeding \$1,000 in total and all equipment exceeding \$500 per unit must be itemized on the Budget Detail page.*

Tab or click into the text field for grant funds. Enter the total amount requested for each function/object code. Expenditure amounts should be in whole dollar amounts only with no decimal points or commas.

At the end of each line is a **Delete Row** check box. If you have entered a line of detail and need to remove it, click on the check box in the far-right column. Then click on the **Save Page** button.

If you need additional lines of budget detail, click on the **Create Additional Entries** button located at the bottom of the page. Each time you click this button it will add five additional rows of budget detail cells.

Once you have completed the detailed budget information, click on the **Calculate Totals** button at the bottom of the page. (Clicking on **Calculate Totals** does not save the information.) Please verify that all data you have entered is correct and that you have utilized the appropriate funds for each line of expenditure.

The next section on the right of the screen is a calculation of the 'Maximum Indirect Cost.' Indirect costs are allowed in both the Flow-Through and Preschool grants. *Note: The rate is usually not available at the time that the applications are written because the rates for the coming fiscal year have not yet been calculated. This function is accessible as soon as the rates are available.*

The last section of the screen displays allotment information: 'Total Allotment,' 'Grand Total of the Budget,' and 'Allotment Remaining.' These are calculated fields and can only be changed when budget detail information is changed and saved.

Budget Summary Page

This is a read-only page that displays a summary of all the detail entered on the Budget Detail page.

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.

Three pages are included in the Assurances tab strip:

Program Assurances, GATA Assurances, and Assurances.

After you have read the first two Assurance tabs, complete the last tab, Assurances by clicking on the check box for each assurance. At the bottom of the Assurances page, 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 or amending 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 Data Entry submitted the application on (mm/dd/yyyy).* After the 'Consistency Check' has been run successfully, the data entry person should forward the application to the business manager or the district superintendent who will click the **Submit for Review** button. The application will then be forwarded to the next appropriate level of approval and the date that it is submitted will then appear.
- *Business Manager approved the application on (mm/dd/yyyy).* This approval level is only valid if the district superintendent has established the level in the IWAS system for approval. Once the data entry person has submitted the application for review, it will be forwarded to the business manager to approve or disapprove. If the application has been **Approved**, it will then be forwarded to the district superintendent. If the application is **Disapproved**, it will be returned to the data entry person for changes and resubmitted after changes have been completed.
- *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. This is considered the first Program Review, even if the grant goes back and forth between the district and the grant coordinator multiple times.
- *ISBE Fiscal Administrator approved the application on (mm/dd/yyyy).* After the application has been **Approved** by the ISBE program administrator, the ISBE fiscal administrator will **Approve** or **Disapprove**. When the application has been approved by all appropriate ISBE staff, IWAS will generate an email informing the district superintendent that the application was approved and the date of approval. If the application is **Disapproved**, it will be returned to the data entry person for changes and that person will then have to resubmit after changes have been completed. This is considered the second Program Review, and the system will identify the ISBE grant coordinator with the number 2 for the second review process as shown in this sample on the next page.

Application History Tab

Application History (Read Only)

Status Change	Userld	Action Date
Final Approved	klessen1	06-29-2024
1st Program Review Complete	elroy1	06-29-2024
Submitted to ISBE	jdoe	06-29-2024
Returned for Changes	elroy1	06-28-2024
Submitted to ISBE	jdoe	06-22-2024

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
- First Program Review complete
- Final approval

The Userld 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 and amendments 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?

When an applicant creates a *new application* for the next fiscal year, all pages will be unlocked because all of the pages must be completed. If the initial 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.

When an *amendment* is created, all pages will be locked. The applicant should use the 'Page Lock Control' tab to unlock only those pages that must be revised.

Because pages will be locked on all amendments as well as original 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, GATA 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/amendment.

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 Help Desk at 217-558-3600 or helpdesk@isbe.net 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 it.

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.

To access the checklist, select the last tab on the right named Grant Application. *Note: If you have a popup blocker enabled on your personal computer, you will not see the checklist. Please disable the popup blocker to view it.*

Appendix A

OUT-OF-STATE TRAVEL



100 North First Street
Springfield, Illinois 62777-0001

OUT-OF-STATE TRAVEL APPROVAL FORM

SPECIAL EDUCATION DEPARTMENT

Instructions:

1. Email the completed form and supporting documentation to an ISBE grant coordinator — Katanja Cowsen at kcowsen@isbe.net, Kristy Deckard at kdeckard@isbe.net, Raul Lemus at rlemus@isbe.net, or Elroy Reed at ereed@isbe.net.
2. Travel will only be approved for district/cooperative employees when the request is submitted at least one week prior to the date(s) of travel.

This form is only required when the travel is in excess of 50 miles from the Illinois border.

NAME OF TRAVELER	NAME OF COOP/DISTRICT
RCDT #	POSITION
<input type="checkbox"/> Special Education Provider <input type="checkbox"/> General Education Provider: How will conference benefit students with disabilities? <div style="border: 1px solid #ccc; height: 40px; margin-top: 5px;"></div>	
DATES OF TRAVEL	FUNDING SOURCE: Part B Flow-Through <input type="text"/> Part B Preschool <input type="text"/>
NAME OF CONFERENCE	CONFERENCE LOCATION
CONFERENCE PURPOSE	TOTAL GRANT FUNDS REQUESTED
ANTICIPATED COSTS: TRANSPORTATION <input type="text"/> LODGING <input type="text"/> MEALS <input type="text"/> CONFERENCE REGISTRATION FEE <input type="text"/> SUBSTITUTES <input type="text"/>	

Required Signatures

<div style="border: 1px solid #ccc; height: 20px; margin-bottom: 5px;"></div> Signature from DIRECTOR OF SPECIAL EDUCATION	<div style="border: 1px solid #ccc; height: 20px; margin-bottom: 5px;"></div> Date
<div style="border: 1px solid #ccc; height: 20px; margin-bottom: 5px;"></div> Signature from PROGRAM DIRECTOR	<div style="border: 1px solid #ccc; height: 20px; margin-bottom: 5px;"></div> Date
<div style="border: 1px solid #ccc; height: 20px; margin-bottom: 5px;"></div> Signature from ISBE GRANT COORDINATOR	<div style="border: 1px solid #ccc; height: 20px; margin-bottom: 5px;"></div> Date

[Print](#) [Reset Form](#)

Appendix B

Accounting Procedures

Accounting Records

If some activities of a federal project are funded in part or entirely by other sources, an accounting system should be developed indicating the origin and use of all funds. Each federal fund account must maintain its identity in all transactions to avoid commingling of funds. The grant application and the claim for reimbursement serve as the two basic documents showing the financial relationship between ISBE and the grant applicant. The accounting records are the basic records which reflect the decisions made on the expenditures of grant funds. These records also demonstrate the relationship of the grant application to the claim for personnel reimbursement.

Under the accounting system prescribed by ISBE and approved by the U. S. Department of Education (ED), all purchase orders, time sheets, and other instruments to substantiate a claim will be retained at the local level. This documentation must be available for review or audit any time within three years of the due date of filing the last report on each project, unless an open audit exception exists, or any litigation is either pending or anticipated, until the local authority is notified in writing by ISBE that the records are no longer needed for review and audit. If this is the case, the records must be maintained until final determination is made on the exception.

An acceptable accounting system should include the following components:

1. A check register showing amounts of each check and budget classification of the expenditure.
2. Journal entries to show check numbers, amounts, and budget classification.
3. Breakdowns of budget line items showing check amounts as posted.
4. Compliance with the Illinois Program Accounting Manual.
5. Alignment with ISBE's State and Federal Grant Administration Policy, Fiscal Requirements, and Procedures.

Required Local Records

Records to be maintained at the local level and available for audit shall include the following items:

1. Numbered purchase orders which shall be the basis for recording the encumbrances, showing sites for delivery.
2. Receiving reports for all merchandise or purchase orders indicating the dates of receipts of the merchandise and the signature of the person receiving the merchandise verifying that the quantities are correct and that the merchandise was received in good condition.
3. Original invoices showing the terms of purchase and discounts allowed, if any.
4. Canceled checks, deposit slips, and bank reconciliation.
5. Requisitions for qualified attendance centers, the central area to issue the material.
6. An inventory register showing inventory number, description of equipment, cost of equipment, location, and funding source.
7. Inventory transfer slip, duly authorized and signed by the transfer and/or

- transferee. (The transfer slip shall be the basis for posting the transfer to the inventory register.)
8. Time sheets for all personnel rendering services under the federal grant signed by the employee and approved by the local project director for part-time employees. (Appropriately documented payroll records will suffice for full-time employees.)
 9. Travel vouchers signed by the person incurring the travel, setting forth the reason for the travel. These travel vouchers shall be approved by the local project director. Receipts for lodging, registration, etc. shall also be kept on file for reimbursement documentation.
 10. An appropriate cost allocation plan for any joint costs related to the grant program.

Record Maintenance and Disposal

- Paid bills and correspondence pertaining to grant expenditures must be retained for three years or until the grant or member Flow-Through applicants are notified of the completion of a federal fiscal audit, whichever is later.
- Staff contracts and other legal obligations must be retained three years.
- Paid orders or checks must be retained three years.
- Account books must be retained three years.
- Minutes of all regular and special board of director meetings pertaining to federal grant funds must be retained indefinitely.

Purchase Order

All requisitions and purchase orders should be approved through the procedures established by the governing board of the grant applicant. If such procedures have not been established in the agency, an approved method should be adopted for the administration of federal funds.

Reports - Financial

The grant applicant shall submit such reports as may be required by ISBE and ED.

Funds - Public Control

Each applicant must satisfactorily assure ISBE that a public agency maintains control of federal funds and title to property acquired with those funds for the uses and purposes under this part and that a public agency administers such funds and property.

Reimbursement through Function 4000 (Payment to Other Districts and Governmental Units) Accounts

To assure proper accounting of 4000 funds, the following reimbursement requirements apply to recipients of 4000 account funds:

1. All items submitted for reimbursement must be specifically approved in the budget of the grant document as specified in the grant application instructions. List all items submitted for reimbursement in summary form (an invoice from the LEA); show total requested for reimbursement.

2. Copies of documentation required for salaries. (All project personnel must be listed by name in the personnel record).
 - a. On a monthly basis, submit copies of the individual payroll records of disbursements for all full-time professional staff, copies of the individual payroll records of disbursements plus copies of time sheets for all part-time staff and all non-certified staff.
 - b. Maintain a copy of the official school calendar.
3. Documentation for employee benefits/employment costs:
 - a. Copies of all employer's contribution rate sheets received from regulatory agencies (e.g., Illinois Municipal Retirement Fund, insurance, unemployment compensation, workers compensation, etc.)
4. Documentation for contractual personnel services:
 - a. A copy of the contract between persons and agencies performing the services to be reimbursed.
 - b. A copy of the bill or invoice for services performed with the check number and date paid.
5. Documentation for materials, supplies, and equipment:
 - a. A copy of the bill or invoice (not a statement) with the check number and date paid.
6. Documentation for travel:
 - a. Copies of travel vouchers that have been signed by the individual doing the travel and co-signed by supervisor. Copies of all receipts must be attached.
 - b. Check number and date paid must be included. Charge card receipts alone are not sufficient.

Audit Requirements

Federal regulations in 2 CFR Part 200.500 set forth audit requirements for recipients of Part B funds. Rather than conducting audits on a grant-by-grant basis, these regulations require that audit coverage of federal grant programs be conducted on an organization-wide basis.

Each school district, joint agreement, or regional program that receives Part B funds, whether directly or as a sub-recipient, must provide for audit coverage for these funds through their school district or joint agreement and report this on the *ISBE* Annual Financial Report, which can be found under the Form dropdown on the ISBE Form (50-35) webpage. In addition, 2 CFR Part 200 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards requires entities that expend \$750,000 or more a year in federal awards to have a single or program-specific audit conducted.

See more information on the [ISBE Single Audit webpage](#). Each grant is subject to monitoring by the ISBE staff and federal auditors at any time during the grant year.

Audit costs are considered an eligible expenditure.

Carryover Funds

Any Part B Flow-Through funds that are not obligated by grant recipients before the end of the first fiscal year remain available for obligation for one additional year. IDEA carryover funds remain attached to the districts/students that generated those funds. Carryover funds are subject to current statutes, regulations, and applications.

Consultants

The use of consultants is permitted, but they must be paid a fee equal to or less than the standard amount normally paid by the submitting agency. The rates must be reasonable and applicable to an LEA's use of local funds. Time and effort reports must be maintained for each consultant employed. Documentation of consultant services and their effectiveness must be included in the grant applicant's records. It is recognized that the selection of consultants by grant applicants may vary by purpose as well as by the length of time a consultant is hired and that these matters have a bearing on the extent to which the consultation can be documented. For example, one consultant may be hired for the evaluation of a Flow-Through grant and receive fees for several days' work; whereas another consultant may visit an applicant for one day only to discuss strategy and problems with staff members. In the first example, the grant records must include a formal written evaluation report from the consultant. In the second example, the grant applicant must prepare a memorandum concerning matters discussed with the consultant and must file the memorandum for the record.

Encumbrances and Actual Expenditures

A cumulative record must be maintained indicating encumbrances and actual expenditures to date by each function and object or expenditure as outlined in the approved Detailed Budget Breakdown and the Budget Summary. Encumbrances made during the project period, including personal services performed during the project period, must be liquidated within 90 days of the last day of the project period.

Equipment, Acquisition, Bidding, and Title to Property

Part B funds may be used to purchase items of equipment necessary to facilitate the proposed grant activities. Local bidding practices in accordance with the School Code must be followed when purchasing approved equipment. (Only those items in the approved budget may be purchased with federal funds.)

To permit maximum use, equipment and materials should be ordered promptly after the grant is awarded. Special procedures shall be developed by the grant applicant to establish an equipment inventory process. This process shall specify and provide appropriate documentation on how and where equipment is monitored and located. ISBE, as the granting agency, shall have the right to require transfer of the equipment to ISBE or an eligible party named by the granting agency.

Equipment Use

All equipment must be under the administrative control of a local or regional public school agency. Equipment acquired through an approved federal grant must be used for the purposes specified in the approved grant. Equipment must be clearly marked with a property control number showing the source of funds from which it was purchased.

In accordance with interpretation by the ED Office of Special Education, each grant applicant is responsible for ensuring that technological hardware such as computers is used primarily to assist in the provision of education for the disabled in a manner consistent with the agency's use of local funds to provide similar technology for programs for the nondisabled.

Additionally, such expenditures must be reasonable and necessary for the proper administration of and/or the enhancement of the special education program. Such expenditures must be justified through prioritized needs assessment documentation.

Additional Equipment Guidelines

In keeping with the intent of federal law, the following guidelines pertaining to equipment acquisition, inventory, management, administrative control, and disposal are recommended.

1. **Equipment Acquisition:** The acquisition of equipment must be demonstrated as being essential to the success of a program or project implemented with federal funds. Each application for grants shall fully describe the *need for such equipment* and *how all such equipment will be used*. This means the grant applicant must demonstrate that -
 - a. Equipment has been selected for specific purposes relative to proposed grant activities and to student needs.
 - b. The proposed equipment is essential to effective program implementation and how it will be used in meeting the grant activities.
 - c. Such equipment is not available in the grant applicant's regular or special education or federal project inventories for use in the project.
 - d. The grant applicant has trained staff to utilize the proposed new equipment effectively or that arrangements will be made to prepare staff for such.
2. **Equipment Inventories:** The federal and/or state regulations require that the title to property acquired with federal funds shall be held by the public agency responsible for administering such property. Inventories of equipment purchased by state and local agencies should be maintained on all items costing \$500 or more per unit for the useful life of the equipment. Where supplies and materials are loaned to other than a public school, all books, supplies, and materials, regardless of cost, should be entered into the inventory. The loaned supplies or materials are to be used solely for the purposes of the grant.

3. **Equipment Management:** There are six important standards for the management of non-expendable equipment or property:
 - a. Records shall be maintained accurately and provide for (1) a description of the property; (2) the manufacturer's serial number or other identification number; (3) the acquisition date and cost; (4) the source of the property; (5) the percentage of federal funds used in the purchase of the property; (6) the location, use and condition of the property; and (7) the ultimate disposition date including the sale price or the method used to determine the current fair market value.
 - b. A physical inventory of property shall be taken, and the results should be reconciled with the property records at least once every two years to verify the existence, current utilization, and continued need for the property.
 - c. A control system shall be in effect to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft of non- expendable property shall be investigated and fully documented. The recipient shall be responsible for replacing or repairing (with funds of such recipient) property that is lost, damaged, or destroyed due to the negligence of the recipient.
 - d. Adequate maintenance procedures shall be implemented to keep the property in good condition.
 - e. Proper sales procedures shall be established for unneeded property that provides for competition to the extent practicable and results in the highest possible return.
 - f. All equipment or property purchased with federal funds shall be identified and marked accordingly.
4. **Equipment - Administrative Control:** Equipment acquired with federal funds, may, in certain cases, be placed on private school premises for a limited period of time, but the title to and administrative control over such equipment must be retained and exercised by a public agency. In exercising that administrative control, the public agency shall not only keep records of and account for the equipment but shall make assurances that the equipment is being used solely for the purposes of the grant.
5. **Equipment Disposal:** Please review the State and Federal Grant Administrative Policy and Fiscal Requirements and Procedures Manual for Equipment Disposal.

Facility Acquisition and Construction

The grant recipient must consult with the Special Education Department prior to submitting any expenditure for this purpose. These expenditures will not be approved without prior consultation with your grant coordinator.

All requests to use funds for facility acquisition and construction will be reviewed by using the following criteria:

1. Funds are used only to pay the excess costs of providing special education and related services to children with disabilities.
2. Funds are used to supplement state, local, and other federal funds and not to supplant such funds.
3. Funds are not used to reduce the level of expenditures for the education of children with disabilities made by an LEA from local funds below the level of those expenditures for the preceding fiscal year.
4. Funds are used to coordinate this act with other local, educational service agency, state, and federal school improvement efforts in order to ensure that such children benefit from such efforts and that special education can become a service for such children rather than a place where they are sent.
5. Funds are used to provide appropriate special education and related services and aids and supports in the regular classroom to such children whenever appropriate.

Additional information about using IDEA Part B funds is available on the [ISBE IDEA Part B Grant Program](#) webpage. See the Construction with IDEA funds dropdown.

Property

Definitions regarding the utilization and disposition of property furnished by the federal government or acquired in whole or in part with federal and/or state funds or whose cost was charged to a grant supported by a federal and/or state grant are listed below.

Definitions

Non-expendable personal property means tangible property, including equipment, having a useful life of more than one year and an acquisition cost of \$500 or more per unit.

Acquisition cost of an item of purchased non-expendable personal property means the net invoice unit price of the property including the cost of modifications, attachments, accessories, or auxiliary apparatus necessary to make the property usable for the purpose for which it was acquired. Other charges such as the cost of installation, transportation, taxes, duty, or protective in-transit insurance, shall be included or excluded from the unit acquisition cost in accordance with the grant applicant's regular accounting practices. Acquisition costs for software include those development costs capitalized in accordance with generally accepted accounting principles. Ancillary charges, such as taxes, duty, protective in transit insurance, freight, and installation, may be included in or excluded from the acquisition cost in accordance with the non-federal entity's regular accounting practices.

Memberships

The cost of membership in professional organizations is allowable under the following conditions:

- The benefit from the membership is related to the grant program.
- The expenditure is for agency membership.
- The cost of the membership is reasonably related to the value of the services or

- benefits received.
- The expenditure is not for membership in an organization that devotes a substantial part of its activities to influencing legislation.

Obligations and Expenditures

An obligation is made when a purchase order—not a purchase requisition—is issued or a contract is signed, except in the case of personal services, travel, public utility service, and rental of facilities. These exceptions are considered obligated at the time the services are rendered, facilities are used, or travel performed. Such obligations must meet the following limitations:

- They are an integral part of the approved grant application.
- They are obligated within the grant period.
- They are liquidated no later than 90 days after grant ending date.

An expenditure is the liquidation of an obligation by payment of the obligation. This expenditure must occur no later than 90 days after the end of the project period. (Audit fees as an exception). The state must give authorization to a grant applicant before a member Flow-Through applicant may begin to obligate funds.

Private School Tuition

When a school district places a student pursuant to Section 14-7.02 of the School Code, IDEA funds are not to be used to offset the costs of such a private school special education placement. The School Code requires that a district pay two times the district per capita tuition charge and then the state pay the amount in excess of that. The district's share cannot be offset with federal funds.

Renovations

Renovations to classrooms and buildings are eligible to be paid with Part B funds provided that the renovations are necessary to provide an appropriate educational environment for students with disabilities. For example, the purchase of carpet and acoustical tile would be an approvable expenditure in order to create a more favorable classroom environment for the hearing impaired. Another example is the construction or modification of toilet facilities for the orthopedically disabled. These expenditures must be approved in the grant application prior to initiation of the renovation activities.

Rental of Facilities

Rent is generally considered to be an indirect cost. In unique circumstances, such as a district/cooperative exceeding the indirect cost threshold, rent can be billed as a direct cost when it is required to provide special education services. In such situations, the grantee is advised to contact their ISBE grant coordinator prior to submitting the budgeted expenditure. Rental agreements cannot exceed the duration of the application or more than a one-year obligation period, whichever is less. **Any expenditure that**

includes rent must state the name of the district/entity from which the space is rented.

Salaries

Under ordinary circumstances, salaries for federally funded staff shall be calculated in accordance with current local salary schedules and must not exceed the amount listed in the detailed budget breakdown. Any exceptions should be justified in the grant application.

Subcontracting

A grant applicant must enter into a cooperative agreement or contract to provide services under a grant if the services, as well as the cooperating institution, organization, or agency, are approved by ISBE. Such a cooperative agreement or contract will be approved only if ISBE is assured that the grant applicant will retain the responsibility for supervision of the grant services. The proposed terms of the agreement may be submitted in the initial grant application or as a grant amendment. Services that may be subcontracted are those deemed appropriate as a continuing staff function. Under no circumstances may the entire project be subcontracted. A contract between the grant applicant and another organization to perform a portion of the grant or to share in its operation generally will require the following:

- Maintenance of separate accounts and records
- Submission of expenditure reports to the administrative agency
- Availability of records to representatives of ISBE

If the subcontract applicant is a local school district, joint agreement, or regional program, the contract must be in the form of a Flow-Through grant to a member district and be reported under function code 4000, Payments to Other Districts and Governmental Units. Funds must be allotted, and a separate grant application must be generated for each member district.

Teachers' Retirement – Employer's Contribution

It is the responsibility of the grantee to ensure the employer's share of teachers' retirement for personnel employed with grant funds is being paid from either local funds or grant funds. LEAs employing teaching personnel eligible for participation in the Illinois Teachers' Retirement System (TRS) who are funded from federal funds must contribute the State of Illinois share to that system. Cooperatives paid with federal funds through a contract with a local school district does not exempt a special education district/cooperative's obligation to pay employer contributions on federally funded salaries. Please ensure that employer contributions are paid on all creditable earnings that originate from federal funds. Any questions regarding teacher retirement contributions should be directed to TRS at 877-927-5877 (877-ASK-TRS).

Unemployment Insurance

All agencies that employ project personnel are required to purchase unemployment claim risk insurance or maintain local escrow accounts of sufficient size to protect against this foreseeable risk. Rates may vary due to claim experiences and/or legislation. U.S. Department of Labor Statements to Employing LEAs will govern premiums required for claim risk insurance.

ED has issued opinions that unemployment compensation claims by former employees of LEAs are foreseeable risks, and compensation for these claims should be completed on an accrued rather than a current cost basis. Therefore, the essential purpose of any grant is not to be jeopardized or burdened with the actual cost of unemployment claims.

LEAs may provide for any foreseeable risk of unemployment claims by providing for payment of claims in advance and at the time when the risk has matured. This may be accomplished in one or two coverages:

1. Each LEA has the right to elect to be a self-insurer by agreeing, in lieu of paying contributions to the State, to reimburse for any benefits paid by the State the actual amount of regular and/or extended benefits. Federally funded projects may be approved to disburse reasonable risk premiums for local escrow accounts established to provide risk coverage.
2. Each LEA may elect to purchase insured coverage against unemployment claims from the Illinois Department of Employment Security (IDES).

Coverage for both full- and part-time employees is available from IDES. As in any insurance program, premium rates are affected by the experiences of claims. Base rates for full-time employees are subject to change.

All federal and state grant proposals are required to have adequate funds disbursed within them for unemployment risk insurance. This requirement may be met also by the inclusion of statements that local agencies will provide their own claim insurance programs.

Appendix C

DETAILED FUNCTION DESCRIPTORS

Examples

FUNCTION	DESCRIPTORS and SUB-CATEGORIES
1000	<p>Instruction: The teaching of pupils or the interaction between teacher and pupils. Included are activities of aides or assistants who assist in the instructional process. Teaching may occur in classrooms or other learning situations such as those involving co-curricular activities and may be conducted through a medium such as television, radio, telephone or correspondence.</p> <ul style="list-style-type: none"> - Regular Programs. - Adult/Continuing Education Programs - Educationally Deprived/Remedial Programs. - Vocational Programs - Truants' Alternative and Optional Programs <ul style="list-style-type: none"> - Summer School Programs - Special Education Programs - Gifted Programs - Bilingual Programs - Interscholastic Programs
	<p>IDEA Examples: Teacher and paraprofessional salaries/benefits, substitutes for IEP meetings, classroom materials/supplies, travel to provide services or attend meetings for students with disabilities, stipends for instructional services other than for professional development</p>
2110	<p>Attendance & Social Work Services: Activities for the improvement of pupils' attendance at school and the performance of school social work activities dealing with the problems of pupils which involve the home, school and community.</p> <ul style="list-style-type: none"> - Service Area Direction* - Attendance Services - Social Work Services <ul style="list-style-type: none"> - Pupil Accounting Services - Other Attendance and Social - Work Services
	<p>IDEA Examples: School social work salaries/benefits, social work materials/supplies including assessments specific to school social work, travel to provide services or attend meetings for students with disabilities</p>
2120	<p>Guidance Services: Counseling with pupils or parents, consultation with staff members on learning problems, evaluating abilities of pupils, assisting pupils in making educational and career plans and choices, assisting pupils in personal and social development, providing referral assistance and working with other staff members in planning and conducting guidance programs for pupils.</p> <ul style="list-style-type: none"> - Service Area Direction* - Counseling Service - Appraisal Services - Information Services <ul style="list-style-type: none"> - Record Maintenance Services - Placement Services - Other Guidance Services
2130	<p>Health Services: Physical and mental health services which are not direct instruction. Included are activities that provide pupils with appropriate medical, dental and nurse services.</p> <ul style="list-style-type: none"> - Service Area Direction* - Medical Services - Dental Services <ul style="list-style-type: none"> - Nurse Services - Other Health Services - Occupational/Physical Therapy

	IDEA Examples: School nurse salary/benefits, OT/PT salary/benefits and testing, materials/supplies and equipment for health services, travel to provide services or attend meetings for students with disabilities
2140	Psychological Services: Activities concerned with administering psychological tests and interpreting the results, gathering and interpreting information about pupil behavior, working with other staff members in planning school programs to meet the special needs of pupils as indicated by psychological tests and behavioral evaluation and planning and managing a program of psychological services, including psychological counseling for pupils, staff and parents. - Service Area Direction* - Psychotherapy Services - Psychological Testing Services - Other Psychological Services - Psychological Counseling Services
	IDEA Examples: School psychologist salary/benefits, materials/supplies including psychological assessments, travel to provide services or attend meetings for students with disabilities
2150	Speech Pathology and Audiology Services: Activities that have as their purpose the identification, assessment and treatment of children with impairments in speech, hearing and language - Service Area Direction* - Audiology Services - Speech Pathology Services - Other Speech Pathology and Audiology Services
	IDEA Examples: Speech pathologist salaries/benefits, materials/supplies/equipment including speech and hearing testing, travel to provide services or attend meetings for students with disabilities
2210	Improvement of Instruction Services: Activities that are designed primarily for assisting instructional staff in planning, developing, and evaluating the instructional process. - Service Area Direction* - Instructional Staff Training Services - Instruction and Curriculum Development Services
	IDEA Examples: Professional development fees (speakers, conference registrations, facility rental), travel for professional development, per diem, hotel expenses, stipends for professional development and curriculum development, supplies/materials/equipment for professional development and curriculum development, food for professional development (e.g., working lunch substantiated by district documentation, curriculum development salary/benefits, dues and fees for memberships in professional organizations (identify the organization).
2220	Educational Media Services: Activities concerned with the use of all teaching and learning resources, including hardware and content material. (e.g., services/items housed in a central location: library/lab/media center). - Educational Television Services - Service Area Direction* - Computer-Assisted Instruction Services - School Library Services - Audio Visual Services
	IDEA Examples: Supplies/materials/equipment for media rooms or labs (NOT FOR DIRECT INSTRUCTION OF STUDENTS IN A CLASSROOM)

2230	Assessment and Testing: Activities for the purpose of measuring individual student achievement
	IDEA Examples: Standardized academic assessments for special education classrooms or Early Intervening Services. (Must be included on CEIS page.)
2300	General Administration: Activities concerned with establishing and administering policy in connection with operating an LEA. - Board of Education Services - Service Area Direction* - Staff Relations and Negotiation Services - Executive Administration - Board Treasurer Services - Election Service. - Board Secretary Services - Special Area Administration
	IDEA Examples: Special education administrator salaries/benefits, administrative supplies/materials/equipment, administrative dues and fees (identify the entity being paid), external audit fees.
2400	School Administration: Activities concerned with overall administrative responsibility for a single school or a group of schools. - Office of the Principal Services - School Administration - Other Support Services
	IDEA examples: Salaries/benefits and supplies/materials/equipment for schools operated by the special education cooperative
2510	Direction of Business Support Services: Activities concerned with directing and managing the business services area, such as those usually performed by the office of the chief school business official or business manager.
	IDEA Examples: Salaries/benefits for district/cooperative staff that oversee school business
2520	Fiscal Services: Activities concerned with the fiscal operations of an LEA. This function includes budgeting, receiving and disbursing, bookkeeping, financial accounting, payroll, inventory control and internal auditing. - Financial Accounting Services - Receiving and Disbursing Funds Services - Payroll Services - Budgeting Services - Internal Auditing Services - Property Accounting Services
	IDEA Examples: Salaries/benefits and materials/supplies/equipment related to fiscal and budget services including internal audits

2530	<p>Facilities Acquisition and Construction Services: Activities concerned with acquisition of land and buildings, remodeling buildings, construction of buildings and additions to buildings, initial installation or extension of service systems and other built-in equipment and improvements to sites.</p> <ul style="list-style-type: none"> - Educational Specifications Development Services - Service Area Direction* - Land Acquisition and Development Services - Architectural and Engineering Services - Building Acquisition, Construct and Improve Services
	<p>IDEA Examples: Items described in a 2530 function code must have an approved construction/alteration of facilities application from ISBE.</p> <p>All construction/alteration of facilities must be consistent with the requirements of IDEA Part B, including requirements related to the Build America, Buy America Act (Public Law No. 117-58).</p>
2540	<p>Operation and Maintenance of Plant Services: Activities concerned with keeping the physical plant (e.g., grounds, buildings and equipment) in an effective and safe working condition. This includes activities of maintaining safety in buildings, on the grounds and in the vicinity of the schools.</p> <ul style="list-style-type: none"> - Vehicle Servicing and Maintenance - Service Area Direction* - Care and Upkeep of Buildings Services - Security Services - Services. (other than student transportation vehicles) - Care and Upkeep of Grounds Services - Care and Upkeep of Equipment Service. - Other Operation and Maintenance of Plant Services
	<p>Items described in a 2540 function code must have an approved construction/alteration of facilities application from ISBE.</p> <p>All construction/alteration of facilities must be consistent with the requirements of IDEA Part B, including requirements related to the Build America, Buy America Act (Public Law No. 117-58).</p>
2550	<p>Transportation: Transportation for special education students as specified in the student’s IEP if the expense is not covered by other transportation programs. <i>NOTE: All special education transportation costs (expenses) must be listed on the State Pupil Transportation Reimbursement Claim and any federal special education grants or reimbursements used to pay for such costs must be listed on the claim as offsetting revenue. Likewise, any vehicles acquired or otherwise used for special education student transportation must be listed on the transportation depreciation schedule. Finally, all transportation funds received whether state or federal must be deposited in the transportation fund and expended from there.</i></p>
2560	<p>Food Services: Those activities concerned with providing food to pupils and staff in a school or LEA. This service area includes the preparation and serving of regular and incidental meals, lunches, or snacks in connection with school activities and the delivery of food.</p> <ul style="list-style-type: none"> - Service Area Direction* - Food Delivery Services - Food Preparation and Dispensing Services - Other Food Services
	<p>IDEA Examples: Food service worker salaries/benefits, food/catering for students, snacks and food incentives for students</p>

2570	<p>Internal Services: Those activities concerned with buying, storing, and distributing supplies, furniture, and equipment; those activities concerned with internal duplicating and printing for the school system and the pickup and transporting of cash from school facilities to the central administrative office or bank for control and/or deposit.</p> <ul style="list-style-type: none"> - Service Area Direction* - Warehousing and Distributing Services - Printing, Publishing, and Duplicating Services - Purchasing Services
	<p>IDEA Examples: Printing and duplicating services for administrative services such as Child Find notices (not to include services for instruction, professional development, or community services)</p>
2610	<p>Direction of Central Support Services: Activities concerned with directing and managing the central support services as a group</p>
2620	<p>Planning, Research, Development & Evaluation Services: Activities associated with conducting and managing programs of planning, research, development, and evaluation for a school system or a system-wide basis</p>
2630	<p>Information Services: Those activities concerned with writing, editing, and other preparation necessary to disseminate educational and administrative information to pupils, staff, managers, or the general public through direct mailing, various news media, or personal contact.</p> <ul style="list-style-type: none"> - Service Area Direction* - Internal Information Services - Management Information Services - Public Information Services
2640	<p>Staff Services: _ Activities generally performed by an LEA personnel office, such as recruiting and placement, staff transfers, in-service training, health services, and staff accounting.</p> <ul style="list-style-type: none"> - Service Area Direction* - Recruitment and Placement Services - Staff Accounting Services - In-service Training Services - Health Services
2660	<p>Data Processing Services: Activities concerned with preparing data for storage, sorting data, and retrieving data for reproduction as information for management and reporting.</p> <ul style="list-style-type: none"> - Service Area Direction* - Systems Analysis Services - Programming Services - Other Data Processing Services - Operations Services - Statistical Services
	<p>IDEA Examples: IEP system purchase and set-up</p>
2900	<p>Other Support Services: Activities of any support service or classification of services, general in nature, that cannot be classified elsewhere in the 2000 series of accounts. (Describe and itemize.)</p>

3000	<p>Community Services: Services provided by an LEA for the community as a whole or some segment of the community, such as community recreation programs, civic organization activities, public libraries, programs of custody and childcare, welfare services, nonpublic school pupil services, and home/school services.</p> <ul style="list-style-type: none"> - Direction of Community Services - Community Recreation Services - Nonpublic School Pupils' Services - Civic Services - Custody and Child Care Services - Welfare Activities Services - Home/School Services - Other Community Services - Public Library Services
	<p>IDEA Examples: Expenses for parent trainings (e.g., printing, snacks, speaker fees, supplies/materials), proportionate share salaries/benefits, and supplies/materials/equipment to provide services to students with disabilities in nonpublic settings</p>
3700	<p><u>Required Proportionate Share Expenditures</u></p>
	<p>IDEA Examples: IDEA proportionate share expenditures must minimally include services to non-public students. Note: Supplies, materials, and professional development for nonpublic school staff, in relation to the student services, are allowable. Supplies and materials that are not consumable must remain property of the district. Please provide an assurance in the expenditure line explaining the expenditures are in support of services to students provided by the district. If using a third party to provide services, please include the company name in the line-item description.</p>
4000	<p>Payments to Other Districts and Governmental Units: Payments to other public LEAs, in-state and out-of-state public entities (e.g., payments to a public university/college, payments to public community colleges, payments to Regional Offices of Education/Intermediate Service Centers, payments to special education cooperatives/Education for Employment Centers) Generally, for tuition, transportation, and all other services rendered to pupils residing in a paying LEA. Where a non-operating district pays an operating district for the education of pupils, the non-operating district records such payments here. Flow-Through funds: Where payment is received by an LEA and a portion is transferred to one or more other LEAs - use object 600. (Expenditures in this function are not counted in state expenditure totals.)</p> <ul style="list-style-type: none"> - Payments for Regular Programs. - Payments for Special Education Programs. - Payments for Career & Technical Ed Programs - Payments for University/College Programs. - Payments for Community College Programs. <p>Other Payments to In-State Governmental Units.</p>

	IDEA Examples: Tuition to other LEAs or special education cooperatives, fees to other governmental agencies for specific services such as security, and low-incidence services. Identify the payees in the descriptions. This does not include payments to private special education facilities.
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* Service Area Direction - Activities associated with directing and managing a specified service area.

Appendix D

DETAILED OBJECT DESCRIPTORS

Examples

OBJECT	DESCRIPTORS & SUB-CATEGORIES
100	<p>Salaries: Amounts paid to permanent, temporary, or substitute employees on the payroll of an LEA. This includes gross salary for personal services rendered while on the payroll of the LEA.</p> <ul style="list-style-type: none"> - Regular Salaries - Temporary Salaries <li style="text-align: right;">- Overtime Salaries
200	<p>Employee Benefits: Amounts paid by an LEA on behalf of employees; these amounts are not included in the gross salary but are over and above it. Payments such as fringe benefits, while not paid directly to the employees, nevertheless are a part of the cost (to the applicable functional areas). These types of costs are not considered a cost to the board of education function and should not all be charged to one area. These costs apply to the same function number as the cost of the applicable salary.</p> <ul style="list-style-type: none"> - Retirement (Teacher Retirement, Municipal Retirement, Federal Insurance Contribution Act [FICA], Medicare Only, Insurance (Life, Medical, Dental). - Tuition Reimbursement
300	<p>Purchased Services: Amounts paid for personal services rendered by personnel who are not on the payroll of an LEA and other services that the LEA may purchase. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided in order to obtain the desired results.</p> <ul style="list-style-type: none"> - Professional & Technical Services (Professional Services-Administrative, Professional Services- Instructional, Data Processing/Statistical Services, Audit/Financial Services, Legal Services, Other Professional & Technical Services) - Property Services (Sanitation Services, Cleaning Services, Repairs & Maintenance Services, Rentals, Other Property Services) - Transportation Services (Pupil Transportation, Travel, Other Transportation Services) - Communication - Advertising - Printing and Binding - Insurance (other than employee benefits) <li style="text-align: right;">- Water/Sewer Service. <li style="text-align: right;">- Software License fee <li style="text-align: right;">- On-Line Service fee <li style="text-align: right;">- Other Purchased Services <p style="text-align: center;">➤ Any single contract over \$25,000 must have the Exclude from MTDC box checked.</p>
400	<p>Supplies & Materials: Amounts paid for material items of an expendable nature that are consumed, worn out, or deteriorated in use or items that lose their identity through fabrication or incorporation into different or more complex units or substances.</p> <ul style="list-style-type: none"> - General Supplies - Library Books - Warehouse Inventory Adjustment - Energy (Bottled Gas, Oil, Coal, Gasoline, Natural Gas, Electricity, Other Energy Costs) - Software Package (hard copy) <li style="text-align: right;">- Textbooks <li style="text-align: right;">- Periodicals (paper and electronic) <li style="text-align: right;">- Other Supplies and Materials

500	<p>Capital Outlay: Expenditures for the acquisition of fixed assets or additions to fixed assets. These are expenditures for land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, initial equipment, additional equipment, and replacement of equipment. (e.g., any instrument, machine, apparatus, or set of articles that equals or exceeds the LEA’s capitalization threshold).</p> <ul style="list-style-type: none"> - Land. - Buildings (Construction, Remodeling, or Additions). - Improvements Other Than Buildings. - Equipment (Initial Purchase, Replacement or Additional), Other than Transportation - Transportation Equipment - Construction in Progress - Other Capital Outlay <p>- Any one item over \$5,000 requires ISBE approval prior to purchase, regardless of threshold.</p>
600	<p>Other Objects: Amounts paid for goods and services not otherwise classified in the 300, 400, or 500 series of accounts. Describe and itemize.</p> <ul style="list-style-type: none"> - Redemption of Principal - Housing Authority - Judgments - Miscellaneous Objects - Interest - Obligations Dues and Fees - Transfers - Student Tuition
	<p>Non-Capitalized Equipment: Items that would be classified as capital assets except that they cost less than the capitalization threshold adopted by the school board, but more than the \$500 minimum value established for purposes of calculating per capita costs pursuant to Section 18-3 of the School Code [105 ILCS 5/18-3].</p> <p>- Any one item over \$5,000 requires ISBE approval prior to purchase, regardless of threshold.</p>