Individuals with Disabilities Education Act (IDEA)

Flow-through and Preschool Grants

Frequently Asked Questions and Answers

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How can grantees determine whether costs can be included in the IDEA grant application?

Any grant expenditures must be reasonable and necessary for educating students with disabilities. Other conditions apply to specific expenditures (e.g., alcohol and entertainment costs are not allowed); audit and travel costs are allowed. There are several ways to find out whether expenditures are allowable in the IDEA grant.

- Check 2 CFR Part 200 – The IDEA eGrant application includes a link in the Overview page.
- Check the Instructions in the eGrant application:
  1. Click on the Instructions link (located in several grant pages: Overview, Budget, Submit, Page Lock Control, History, and Application Print tabs)
  2. Click on Budget Detail
  3. Click on Allowable Costs or Unallowable Costs
- Check the list in the IDEA Grant Program & eGrant Application Instructions booklet on the IDEA grant webpage.
- Contact the IDEA grant coordinators

Can the IDEA flow-through grants include 504 Plan expenditures (Section 504 of the Rehabilitation Act)?

No, the IDEA grant does not encompass 504 plans and those costs cannot be placed in the grant.

Can grantees claim 100% of an employee’s salary/benefits in the IDEA grant and also claim state personnel reimbursement?

Yes, the state Evidence Based Funding (EBF) does allow districts to place 100% of special education staff salaries/benefits in the IDEA flow-through and preschool grants. Districts and cooperatives are not required to subtract $9,000 or $3,500 for licensed and noncertified staff. Grantees should keep in mind that any IDEA funded positions that were previously paid with state/local funds may impact future maintenance of effort (MOE). Districts should track their state/local spending on students with IEPs to ensure that they meet IDEA MOE requirements.

The Illinois State Board of Education also provides an Evidence Based Funding Q and A document at https://www.isbe.net/Pages/state-funding-and-forecasting-faqs.aspx#.

If a district includes transportation costs in the IDEA grant, can those same costs also be claimed for state transportation reimbursement?

No, any special education transportation costs paid with IDEA grants (mileage, equipment, salaries/benefits, contract costs, etc.) must be excluded from the state special education transportation claim. The district cannot include special education transportation costs in the
IDEA grant and seek state special education transportation reimbursement for those same costs (double dipping).

Can the IDEA grant include costs for students placed in nonpublic special education programs?

No, the Illinois School Code, Section 14-7.02, provides state reimbursement for nonpublic special education residential and day program placements. The IDEA grant cannot include any costs for those placements, including transportation.

When should shipping and handling costs be budgeted in the IDEA grant?

- If shipping/handling is a separate cost billed separately from the item(s) purchased, the shipping/handling should be budgeted on a separate expenditure line as object code 300.
- If shipping/handling is included in the cost of purchased items, it is not necessary to note shipping/handling.

Amendments

How often must grantees amend the IDEA grant?

There is no set amount or limitation on the number of grant amendments; however, these general parameters do apply:

- Amend often enough that the district(s) can include new and necessary expenditures.
- Amend often enough that the district(s) can reflect staff changes or increases/decreases in expenses.

Are amendments ever required?

Yes, amendments are required for the following items:

- significant changes in program scope
- budgeting for more available funds (i.e. carryover)
- purchases that exceed the ISBE expenditure variance of 10% or $1,000 per object code, whichever is greater
- new expenditures (including changes in purchases of previously approved equipment)
- decrease in the federal IDEA allocations that caused a negative balance in the budgeted amount.

Audits (2 CFR 200.501)

Are the IDEA grants subject to any audits?

Yes, the IDEA grants are subject to single audits, state audits, and federal audits.
Single Audits – A grantee that expends $750,000 or more in Federal awards during the fiscal year must have a single audit conducted. Districts pay independent auditors to conduct the single audits. The single audit findings are reported to the Illinois State Board of Education (ISBE), reviewed by the IDEA grant coordinators, and forwarded to the Division of Funding and Disbursements for resolution of any questioned costs. Districts that receive single audit findings with questioned costs must correct the fiscal error through either an adjustment to the grant funds or repayment of the questioned costs.

Single audit findings are also reviewed as part of the annual local education agency (LEA) Determinations. The type and frequency of the audit findings can result in LEA Determination status: Needs Assistance, Needs Intervention, or Needs Substantial Intervention.

State Audits – The IDEA grants are subject to audits from ISBE. Those are generally conducted by the Division of Federal and State Monitoring, but can include other divisions of the agency for special education or fiscal purposes (e.g. Special Education Services). The IDEA grant coordinators review any audit findings related to the IDEA grants. Questioned costs can result in an adjustment or repayment to correct the fiscal error.

Federal Audits – As federal funds, the IDEA grants are subject to audits from the United States (US) Department of Education, its branches, and the US Office of the Inspector General (OIG). If a district is subject to a federal audit, both the district and ISBE will be notified of the visit and receive copies of the reports. Federal audit findings can result in repayment of any identified shortfall, generally with nonfederal funds (state/local).

Can a district ask the IDEA grant coordinators questions during the audit process?

Yes, districts and auditors can contact the IDEA grant coordinators during single audits, ISBE Federal and State Monitoring audits, and federal audits. The grant coordinators are available to answer questions and help provide clarification.

What should a grantee do when it receives an email from an IDEA grant coordinator regarding single audit findings?

The email should note the audit findings and request a response from the district. The single audit findings arrive at ISBE after districts have signed off on the findings and corrective action plan, so the IDEA grant coordinators will seek a status report on the implementation of the district’s plan. An email summarizing the district’s progress on the plan is sufficient. The IDEA grant coordinators are available for additional questions regarding the audit response.

*The response to the IDEA grant coordinator is separate from any adjustments or repayments of funds due to questioned costs. The IDEA grant coordinators forward all single audit responses to the Division of Funding and Disbursements which then addresses any questioned costs.
**Carryover Funds** (20 USC 1225)

**Is special permission needed to use carryover funds?**

No, once the IDEA carryover funds are loaded in the system, they may be used for any allowable IDEA expenses.

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**What is the limit on carryover amounts?**

The IDEA does not have a limit on the amount of carryover funds. However, districts/cooperatives should be aware of and monitor IDEA spending to ensure that carryover amounts are expended within the carryover year and not forfeited.

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**Coordinated Early Intervening Services (CEIS)** (34 CFR 300.226)

**What is voluntary CEIS?**

The IDEA allows districts to voluntarily budget and expend up to 15% of their IDEA funds for behavioral and academic supports for coordinated early intervening services to at-risk students.

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**What is comprehensive CEIS?**

Comprehensive CEIS, or CCEIS, is required CEIS. Districts identified with significant disproportionality in race, ethnicity, or disability categories are required to expend 15% of their IDEA funds on comprehensive CEIS. Any district that is required to expend 15% of the IDEA funds for comprehensive CEIS purposes will receive written notice from ISBE.

Comprehensive CEIS also uses IDEA funds for academic and behavioral supports for at-risk students. However, comprehensive CEIS allows for broader use of the IDEA funds in two areas.

1. Comprehensive CEIS may encompass preschool students, and
2. Comprehensive CEIS may include students with IEPs, as long as the students served are not exclusively students with IEPs

The grant application requires grantees to note on the CEIS page whether or not IDEA funds will be used for CEIS purposes and if that use is voluntary or required.

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**Coordinated Early Intervening Services (CEIS)**

- **Funds will NOT be used for CEIS (Save page and continue to next page)**
- **Up to 15% of funds will be used VOLUNTARILY for CEIS (complete remainder of page)**
- **15% of funds will be used as REQUIRED for CEIS (complete remainder of page)**
How can districts use IDEA funds for CEIS purposes?

The IDEA-coordinated early intervening services are available to provide academic and behavioral supports for at-risk students.

| CEIS Allowable and Prohibited Expenditures |
|-----------------|--|---|
| **Allowable Expenditures** | **Prohibited Expenditures** |
| • Parent training | › Funding for general education costs |
| • Staff professional development | › Instruction in core academics |
| • Multi-tiered interventions | › Preschool programs *(prohibited for CEIS, allowed for CCEIS)* |
| • Tier II and III supplements | › Nonpublic services or supports |
| • Research-based interventions | › Funding 100% of RtI programs |
| • Student progress monitoring | › Universal screeners |
| • PBIS | › Replacing (supplanting) funding for any at-risk supports that were previously paid with other Elementary and Secondary Education Act (ESEA) funds |
| • Purchase of progress-monitoring tools | |
| • Purchase of intervention resources | |
| • Staff salaries for interventions or related activities | |
| • Voluntary CEIS – funds may only be used to support at-risk students that do not have IEPs | |
| • CCEIS – funds may be used for a combination of at-risk students and students with IEPs | |

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**Excess Cost** *(34 CFR 300.202, Appendix A)*

**What is the expenditure data source for IDEA excess cost?**

The Expenditures section of the AFR is the data source for IDEA excess cost expenditures.
- The AFR contains all of the district’s expenditures within a July 1 – June 30 fiscal year.
- The AFR includes total expenditures, rather than reimbursement for a portion of the cost.
- Using the AFR creates a uniform process for IDEA excess cost check and a consistent data source for potential audits.

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**What accompanying documentation should the districts submit for IDEA excess cost?**

None. Please keep all supporting documents at the local level as part of the district’s IDEA fiscal records.

*That does not prohibit any district from adding a note of explanation for IDEA excess cost.*
Must a district wait until all data sources are available to complete the IDEA excess cost process?

No, when the district’s AFR is complete in October, the only data source not yet available is the December Child Count. A district could complete the excess cost process in October or November and complete/submit once the **initial** December 1 special education Child Count data is available.

May a district use the special education transportation claim as a data source for the IDEA excess cost state/local special education expenditure?

Yes, however, the district must ensure that the elementary and secondary costs are not duplicated in the excess cost process and must exclude PreK costs. Any district using the transportation claim as a data source must note such in the excess cost worksheet.

Does IDEA excess cost have exceptions?

No, the IDEA and federal regulations do not provide allowable exceptions for IDEA excess cost.

May a district receive an extension for the excess cost deadline?

No, the IDEA excess cost deadline is January 31 each year.

What if the excess cost check has a negative comparison?

A negative amount indicates that the district did not meet the IDEA excess cost threshold. Any unresolved negative comparison would result in repayment of the federal shortfall with local funds. The IDEA grant coordinators are available to assist districts with a negative comparison.

**Expenditure Reports**

Can the IDEA grant coordinators assist districts/cooperatives with expenditure report questions and/or problems?

No, the IDEA expenditure reports are processed through the Division of Funding and Disbursements. That division is the best resource for questions/problems regarding IDEA expenditure reports: [https://www.isbe.net/Pages/Funding-and-Disbursements.aspx](https://www.isbe.net/Pages/Funding-and-Disbursements.aspx) and (217) 782-5256.
**Function and Object Code Errors**

**Can using the wrong function and object codes cause problems?**

Yes. Incorrect use of function and object codes can cause the following problems:

- slow down the grant approval process
- create problems with expenditure reports
- cause alignment issues with the local records (general ledger)
- create audit issues, including repayment of questioned costs

**What are some common function and object code errors and how can they be avoided?**

<table>
<thead>
<tr>
<th>Common Error</th>
<th>Solution</th>
</tr>
</thead>
<tbody>
<tr>
<td>Placing all expenditures for professional staff, including school service</td>
<td>Break out the school service personnel salaries, benefits, travel costs, supplies/materials/equipment by function codes:</td>
</tr>
<tr>
<td>personnel, in object code 1000.</td>
<td>2110 – school social worker</td>
</tr>
<tr>
<td>Function code 1000 is for instruction, which would not include school social</td>
<td>2130 – school nurse, OT, PT</td>
</tr>
<tr>
<td>workers, school psychologists, school nurses, occupational therapists (OT),</td>
<td>2140 – school psychologist</td>
</tr>
<tr>
<td>physical therapists (PT), and most speech and language pathologists.</td>
<td>2150 – speech and language pathologist</td>
</tr>
<tr>
<td>Placing training provided to parents in function code 2210.</td>
<td>Training provided to parents is considered community outreach and should be placed in function code 3000.</td>
</tr>
<tr>
<td>Function code 2210 is for professional development for district staff.</td>
<td></td>
</tr>
<tr>
<td>Placing proportionate share costs in function code 3000.</td>
<td>IDEA proportion share costs (salaries, benefits, related service costs, supplies/materials) provided by the district should be placed in</td>
</tr>
<tr>
<td>Function code 3000 is for community services.</td>
<td>function code 3700.</td>
</tr>
<tr>
<td></td>
<td>* If the IDEA proportionate share services are purchased from another school district or special education cooperative, those costs would</td>
</tr>
<tr>
<td></td>
<td>be placed in function code 4000 and noted as proportionate share services.</td>
</tr>
<tr>
<td>Placing supplies, materials, and equipment in object code 300.</td>
<td>Place supplies, materials, equipment in object codes 400, 500, or 700 depending on the per unit cost and the district’s capital outlay threshold.</td>
</tr>
<tr>
<td><strong>Object code 300 is for purchased services.</strong></td>
<td><strong>Place purchased services, such as, travel costs, professional and technical services, licenses, service fees, etc. in object code 300.</strong></td>
</tr>
<tr>
<td>---------------------------------------------</td>
<td>---------------------------------------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td><strong>Not itemizing equipment, capital outlay costs</strong></td>
<td><strong>Note the approximate number and per unit costs when budgeting for equipment and capital outlay</strong></td>
</tr>
<tr>
<td><strong>Confusion about object codes 400, 500, and 700.</strong></td>
<td><strong>Object Code 400 - Supplies and materials and equipment/furniture (per unit cost under $500) would be placed in object code 400. Examples: classroom consumable supplies, testing protocols/kits, office supplies, text books, software packages, electronic devices (per unit cost under $500).</strong></td>
</tr>
<tr>
<td><strong>Capital Outlay and Non-capitalized Equipment</strong></td>
<td><strong>Object Code 500 - If the district does not have a capital outlay threshold, then any equipment or furniture with a per unit cost of $500 or more would be placed in object code 500.</strong></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>Object Code 700</strong></td>
</tr>
<tr>
<td></td>
<td><strong>Any equipment with a per unit cost between $500 and the district’s capital outlay threshold would be placed in object code 700.</strong></td>
</tr>
<tr>
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<td></td>
</tr>
</tbody>
</table>
Grant Period (2 CFR 200.309, 200.331)

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

Yes, if the classroom supplies/materials/equipment are intended for that grant period (i.e. used in the classroom by June 30). While some allowable expenditures will last for multiple years (chairs, tables, test kits, computers, etc.), the district cannot use the IDEA grant funds to stock up on supplies, materials, and equipment for the next school year.

May districts charge multiyear licenses to the IDEA grant?

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

Maintenance of Effort (MOE) (34 CFR 300.203-300.205, Appendix D)

As a district identifies exceptions, does that change the per capita?

No, those are two separate and independent ways for meeting IDEA MOE.

- The per capita is based on special education expenditures divided by the student count.
- The allowable exceptions are an option for closing the negative spending gap between the two comparison years.

The use of allowable exceptions does not reset or lower the per capita.

Can unresolved MOE impact the grant application process?

Yes, an unresolved MOE can impact the grant application process in these instances:

- If a stand-alone district’s MOE is negative, the grant cannot be approved.
- If a cooperative’s overall MOE is negative, the grant cannot be approved.
- If a cooperative’s overall MOE is positive but a few districts have unresolved MOE, the initial grant application can be approved. However, no amendments can be approved until all districts have met MOE.

When are districts allowed to take an IDEA MOE reduction?

34 CFR 300.205 allows districts with an increase in federal IDEA funds to reduce maintenance of effort (MOE) by up to 50% of the amount of the IDEA increase, providing the freed-up local funds are used for Elementary and Secondary Education Act (ESEA) activities. The option is available with any increase of IDEA funds, large or small, if the district qualifies for the MOE reduction.
Districts electing to take a MOE reduction must complete and submit the IDEA MOE reduction worksheet to the IDEA grant team for review and approval. The MOE reduction worksheet achieves the following:
  - Walks the districts through the process of determining whether they are eligible for the MOE reduction.
  - Determines the amount of the MOE reduction for qualifying districts.
  - Requires qualifying districts to identify and track the use of freed up local funds.


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**What is the difference between MOE and excess cost?**

This chart illustrates the similarities and differences in IDEA excess cost and MOE.

<table>
<thead>
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<th>IDEA Excess Cost</th>
<th>IDEA MOE</th>
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<tr>
<td>Supplement not supplant requirement</td>
<td>Supplement not supplant requirement</td>
</tr>
<tr>
<td>Intent is that districts spend local funds before using any IDEA funds.</td>
<td>Intent is that districts maintain, not decrease, local spending on students with IEPs - protection against budget cuts.</td>
</tr>
<tr>
<td>*OSEP allows simultaneous spending of IDEA funds and local funds</td>
<td></td>
</tr>
<tr>
<td>Excess cost establishes a current year target.</td>
<td>MOE compliance is an after-the-fact comparison. It uses data from two previous fiscal years to determine whether the district maintained local effort from one year to the next.</td>
</tr>
<tr>
<td>The excess cost process uses prior year and current year data to establish an excess cost threshold for the current year. As a general supervision requirement, ISBE must also verify that the excess cost threshold established in the prior year was met.</td>
<td></td>
</tr>
<tr>
<td>Calculation uses total district expenditures</td>
<td>Comparison of specific expenditures (not total)</td>
</tr>
<tr>
<td>The federal regulations provide a step-by-step excess cost calculation that looks at all local spending on students with IEPs in comparison to spending on general education students with no supports.</td>
<td>The federal regulations provide the standard for MOE compliance. The MOE compliance process looks at specific special education expenditures to verify that MOE was met.</td>
</tr>
<tr>
<td>No allowable exceptions</td>
<td>Specific allowable exceptions</td>
</tr>
<tr>
<td>Failure to meet the excess cost threshold requires repayment of the shortfall with local funds.</td>
<td>Failure to maintain local effort requires repayment of the shortfall with local funds.</td>
</tr>
</tbody>
</table>
Preschool IDEA Grants (34 CFR 300.207, 300.700, 300.800, 300.804, and Section 2122(b)(4-9) of the ESEA)

Can the IDEA flow-through grant include expenditures for early childhood special education?

Yes, while the IDEA preschool grant is limited to preschool and five-year-old kindergartners, the IDEA flow-through grant encompasses the full range of the IDEA Part B (ages 3-21). The IDEA flow-through grant can include salaries/benefits, supplies, materials, equipment, professional development costs, etc. needed to provide early childhood special education and related services.

Can the IDEA preschool grant include costs for students ages six through 21?

No, the IDEA preschool grant is limited to expenditures for preschool students, including eligible five-year-old kindergartners, but not the older students.

Can the IDEA preschool grant funds be used for professional development costs?

Yes, the IDEA preschool funds may be used for IDEA-focused preschool professional development activities/expenditures.

Professional Development (2 CFR 200.432, 200.474; 34 CFR 300.207)

Must IDEA grants be used for professional development costs?

Yes, the IDEA flow-through grant applications must include 5% of the total allotment for professional development activities. Professional development activities must be IDEA-focused (i.e. reasonable and necessary for carrying out IDEA activities).

<table>
<thead>
<tr>
<th>Examples of Allowable Costs</th>
<th>Examples of Prohibited Costs</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Special education in-service costs (e.g. supplies, materials, presenter fees)</td>
<td>• General education in-service or general education initiative</td>
</tr>
<tr>
<td>• IDEA-related conferences (e.g. registration costs, travel expenses, cost of substitutes for special education teachers)</td>
<td>• Conferences that are not IDEA-focused, costs to send a group of general education staff/administrators to a conference</td>
</tr>
<tr>
<td>• Working lunch to maximize staff time - budget detail must note the working lunch, and district must maintain documentation (e.g. agenda with working lunch)</td>
<td>• Snacks/refreshments for staff in-service or staff/administrator/board meetings</td>
</tr>
<tr>
<td>• Memberships fees for special education professional organizations</td>
<td>• Membership fees for professional organizations that are not IDEA-related</td>
</tr>
<tr>
<td></td>
<td>• Staff incentives, prizes, or gifts</td>
</tr>
</tbody>
</table>
Are out-of-state conferences allowable IDEA professional development costs?

Yes, the IDEA grant funds may be used for IDEA-focused out-of-state conferences under these conditions:

- The conference must be reasonable and necessary for IDEA purposes.
- The conference must be included in the IDEA grant application (Budget Detail page).
- Out-of-state travel is limited to district/cooperative employees.
- When out-of-state conferences are more than 50 miles from the Illinois border, conference attendees must submit out-of-state travel forms to the IDEA grant coordinators for approval at least one week prior to the conference.

Proportionate Share (34 CFR 300.130-300.144, Appendix B)

What is the purpose of IDEA proportionate share funds?

IDEA proportionate share funds are for providing special education services direct/consultative to IDEA eligible students who are parentally placed in nonpublic schools or home-schooled. The funds may also be used support the special education and related services, e.g. supplies/materials/equipment and IDEA-focused professional development.

Which nonpublic students generate the proportionate share requirement for districts?

The IDEA-eligible homeschooled students and students attending nonpublic general education schools within the district boundaries generate the proportionate share. That does not include nonpublic special education residential and day programs (14-7.02 placements).

If a district doesn’t have any nonpublic schools within its boundaries and is not aware of any eligible homeschooled students, is it still required to provide public notice and hold a timely and meaningful consultation (TMC) meeting?

Yes, the public notice and TMC meeting provides an opportunity for the district to find any new students. It also helps a district ensure accuracy of its IDEA Child Count.

Do resident districts have IDEA proportionate share responsibilities for students who attend nonpublic schools in other districts?

No, the serving district is responsible for the IDEA proportionate share services.

Are districts restricted from using IDEA funds for child find activities and special education evaluations and reevaluations?

No, but a restriction does apply to IDEA proportionate share funds. That portion of the IDEA funds are for direct/consultative services and supports for eligible students. While districts can use IDEA funds for child find and evaluation costs, those costs cannot be taken from the amount dedicated to providing proportionate share services.
What can a district do when it has a proportionate share amount, but no eligible nonpublic students?

The district must reserve the proportionate share funds for any eligible students that might request services that year. Either budget the amount in function code 3700, or leave a balance in the amount of the proportionate share funds.

*The district cannot just purchase supplies/materials for or provide professional development to the nonpublic school.

What happens to unexpended proportionate share funds (e.g. no eligible students, so no funds were expended)?

The district must track the funds which will carry over to the next fiscal year to be used as proportionate share funds. If no eligible students require services in the carryover year, the district can contact the IDEA grant coordinator in March and request using the funds for other allowable IDEA expenses.

What are the options for districts with very small preschool proportionate share funds?

District’s options include the following:

- Use that small amount to provide a small amount of direct or consultative services.
- Use the IDEA flow-through grant to provide the proportionate share services. *This must be noted in both preschool and flow-through grants.

Review and Approval of the Grants

How long does it usually take for the IDEA grant to go through the review and approval process at ISBE?

Each initial application and amendment goes through a two-step approval process. In most cases that occurs within a few days of the grant being submitted to ISBE. The IDEA grant coordinators have two busy seasons when the process can take longer:

- June/July – the new grant applications are generally released in June. No initial grant can be approved prior to July 1
- January – the grant coordinators review over 850 IDEA excess cost worksheets that are due the last working day of January.

Salaries and Benefits (2 CFR 200.430, 200.431, 200.437)

Can the IDEA funds be used for staff salaries/benefits?

Yes, the IDEA grant funds can be used to pay the salary and benefits of staff members who fulfill the IDEA grant activities.
Is it allowable for a district to include staff benefits, but no salaries in the IDEA grant?

No, staff benefits (IMRF, TRS, insurance, workers’ compensation, etc.) are only allowable as IDEA costs if the benefits are attached to staff salaries. When including staff salaries and benefits in the IDEA grant application, keep these points in mind:

- The benefit amount cannot exceed the salary amount (i.e. if 50% of the salary is included then the district may also include up to 50% of the benefit costs).
- A grant cannot include the total cost of the unemployment insurance and workers’ compensation costs for the special education staff in the district unless the grant also includes all of the special education staff salaries.

*It is allowable to include staff salaries, but no benefits. The district would pay the benefits, including the federal TRS rate, with another fund source (e.g. local funds).

Supplement Not Supplant (34 CFR 300.202 – 300.205, 300.133, 300.226)

Does supplement not supplant apply to the IDEA grants?

Yes, the federal IDEA funds are provided to supplement local spending on students with IEPs. Districts may use the IDEA funds for the excess cost of educating students with disabilities and maintain their state/local fiscal efforts in that process. Each district must verify compliance with excess cost and maintenance of effort requirements annually.

Does supplement not supplant prevent grantees from adding costs that were previously paid with local funds?

Generally, no, as the IDEA does not have a “particular cost test.” That means it is ok for a district to add expenditures, such as staff salaries, to the IDEA grant even if those costs were previously paid with local funds. As long as the district maintains local effort, it is not supplanting the local funds with IDEA funds.

What would be considered supplanting of IDEA funds?

The IDEA identifies two specific instances when supplanting would occur, even if the grantee maintained local effort:

- Coordinated Early Intervening Services (34 CFR 300.226(e)) – A grantee cannot use IDEA funds to pay for CEIS services/activities if those costs were previously paid for with federal Elementary and Secondary Education Act (ESEA) funds.
- Nonpublic Proportionate Share Services (34 CFR 300.133(d)) – Grantees must use the IDEA proportionate share funds to pay for those special education and related services costs. Using state/local funds instead of IDEA funds results in reverse supplanting (i.e. the district would have supplanted the IDEA with local funds).
**Teacher Retirement System (TRS) Positions in the Grant** (40 ILCS 5/16-158)

Can the grant include salaries for special education staff members who pay into TRS?

Yes, per 40 ILCS 6/16-158 any TRS salaries paid with federal funds require the employing entity to pay the full accruing retirement costs. That federal TRS rate is set by TRS annually, provided to employers, and posted on the TRS website.

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**Technical Problems**

**The grant was just released for the new fiscal year. Where is the application?**

The new grant application will not appear in the Illinois Web Application Security (IWAS) system until the grantee checks “Yes” to “Would you like to create a new project for the current year?”

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**What causes IWAS to block submission of the application?**

When submitting the grant, the grantee has to run a Consistency Check which identifies errors and blocks submission of the application. The Consistency Check will generate error codes (usually in red font) that direct the user to the problem. These are some common problems and solutions:

<table>
<thead>
<tr>
<th>Problem</th>
<th>Solution</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amendment page wasn’t completed.</td>
<td>Complete the Yes/No check on the Amendment page, and if amending, note the revisions/additions.</td>
</tr>
<tr>
<td><strong>The Amendment page must be completed with every submission, even the initial application.</strong></td>
<td></td>
</tr>
<tr>
<td>Assurances weren’t completed or signed.</td>
<td>Double check the Assurances pages for completion and administrative signature.</td>
</tr>
<tr>
<td>Submission may be blocked if an administrator completes the Assurances, but a person with a lower level of access attempts to submit the initial application.</td>
<td>Have the administrator submit the application.</td>
</tr>
</tbody>
</table>
With the initial application, the grant can’t be submitted if the FFATA page or any of the GATA pages are incomplete.

The eGrant system can have problems with symbols, especially the ampersand (&). For example, if a grantee uses the ‘&’ on the FFATA page, the eGrant system may allow that on with the initial application, but later require a change to the FFATA page, stating the page has too many characters.

Double check each page of the application to make sure that all of the information entered was saved.

- Make it a practice to not use the ‘&’ sign in the eGrant applications
- If the eGrant system requires a change to the FFATA page, which is locked as final, contact the IDEA grant coordinator to unlock the page.

IWAS will block submission of the grant application if the GATA prequalification registration is incomplete.

Complete the GATA prequalification registration.

<table>
<thead>
<tr>
<th>How is the application locked and unlocked?</th>
</tr>
</thead>
<tbody>
<tr>
<td>When a new application is created, all of the pages are unlocked because all pages must be completed.</td>
</tr>
</tbody>
</table>

**Locking the Application**

- Running the Consistency Check will lock the entire application.
- The Submit page includes a Lock/Unlock Application button. Anyone with data entry authority to the grant 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. Only the person who locked the application or a person with administrative access (e.g. district superintendent; state approved director) can unlock the application.

**Unlocking the Application**

- Some pages will be marked “Final” and can only be unlocked by ISBE. In those cases contact an IDEA grant coordinator.

- Some pages will require changes for corrections or amendments. Applicants should make it a habit to verify that a save button is available before completing or revising a page. If the Save button is not active, the page is locked and the grantee should do either of the following:
  - Go to the Page Lock Control tab to unlock specific pages (not available in subgrants)
  - Go to the Submit tab to unlock the application.
How do grantees create amendments?

Creating an amendment is similar to creating the initial application each fiscal year:

- Log into IWAS
- Select System Listing
- Select the IDEA flow-through application
- Select Create Amendment

Resources

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

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

IDEA Grant Allocations and Proportionate Share Amounts – https://www.isbe.net/Pages/Special-Education-Approval-and-Reimbursement.aspx

GATA (ISBE) - https://www.isbe.net/gata

GATA (State) - https://www.illinois.gov/sites/GATA/Pages/default.aspx

2 CFR Part 200 - https://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title02/2cfr200_main_02.tpl

34 CFR Part 300 - https://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title34/34cfr300_main_02.tpl

23 IAC Part 100 - https://www.isbe.net/Documents/100ARK.pdf