

Individuals with Disabilities Education Act (IDEA)

Flow-Through and Preschool Grants

May 3, 2018

This presentation is to be informative and not to promote specific products, services companies, etc. Illinois ASBO Sponsored Programs are permitted to promote products and services in accordance with the Service Associate Ethics Policy and Code of Conduct.

Introductions



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Grant Purposes

- ✓ Supplemental funds for the excess cost of educating students with disabilities
- ✓ IDEA focused activities/expenditures
 - Free appropriate public education for IDEA eligible students
 - State Performance Plan Indicators
- ✓ Used in compliance with federal and state regulations



Timelines

- July 1** **Earliest** start date for the IDEA grants (*later submissions result in late start dates*)
- September 30** Timeline for completing MOE
- May 31** Last date to submit an amendment for the regular IDEA grant period
- June 30** **End date** for the IDEA grants
- August 1** Last date to submit an amendment for any IDEA grant that has an **approved** extension
- August 31** End date for IDEA grants with an approved extension



Timelines that Impact IDEA Grants

Timely and Meaningful Consultation (TMC) - meetings held by May 31

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

Excess Cost - completed and submitted by January 31

Periodic Performance Reports – quarterly or monthly





Grant Application Tips

Coordinated Early Intervening Services (CEIS)

CEIS expenditures must match the expenditures in the Budget Detail page.

Most CEIS is voluntary, only select “Required” if the district received written notification from ISBE that it must expend 15% of IDEA funds for CEIS activities.

Any district that used IDEA funds for CEIS purposes in the prior fiscal year, **must** complete the CEIS Reporting page of the IDEA flow-through application.



Grant Application Tips

Equipment/capital outlay (object codes 500 & 700)

- Include the per unit cost and approximate number of items
- Shipping costs - only budget (object code 300) if billed separately
- Equipment accessories and items with a per unit cost under \$500 go in object code 400
- Amend the grant if the object code increases by 10% or \$1,000 (*increase in the number purchased or higher cost than originally anticipated*)





Grant Application Tips

IDEA Proportionate Share

Proportionate share funds are for special education and related services for IDEA eligible students with individualized services plans (ISPs).

- Supplies, materials, equipment, and professional development **must** be attached to services for students with ISPs.
- If no IDEA eligible students require services, the district **must** track any unexpended funds for proportionate share carryover.
- IDEA proportionate share funds cannot be used for Child Find activities or special education eligibility evaluations/reevaluations.



Grant Application Tips

- Note the timeframe for summer activities, e.g. summer school, ESY, staff training
- Training for parents is a community service (function code 3000), do not place in function code 2210 as staff professional development
- Use function code 4000 for services purchased from governmental entities
 - Include the name of the governmental entity providing the service e.g. district, cooperative
 - Note the purchased services, e.g. OT/PT, speech & language, evaluations, tuition for specific programs technical assistance, supervision, professional development, etc.



Grant Application Tips

GEPA - All grantees must complete the General Education Provisions Act (GEPA) describing the policies in place for equitable access.

- Do not leave the GEPA text box blank
- Do not enter “NA” or “no discrimination”

MOE Eligibility – Any district that indicates it is eligible to receive IDEA grants funds, because it is budgeting to maintain local effort through allowable exceptions **must** document:

- why it is not budgeting to meet the most recent per capita or net expenditures, and
- how the district anticipates exceptions will apply in two years.



Carryover funds

Unexpended IDEA funds carry over to the next fiscal year.

Carryover funds must be spent within the one-year carryover period.

Carryover funds are:

- Loaded in the grant Allotment page as final expenditure reports are finalized at ISBE (generally late summer/early fall)
- Expended first (first in, first out)

No special permission is needed to budget and expend IDEA carryover funds.



Professional Development

The IDEA flow-through grant applications must include 5% of the total allotment for district/cooperative professional development activities.

Professional development activities must be IDEA focused, i.e. reasonable and necessary for carrying out IDEA activities.

- Special education in-service costs
- IDEA related local and out-of-state conferences
- Working lunch to maximize staff time, note the working lunch and maintain documentation e.g. agenda with working lunch
- Memberships fees for special education professional organizations



Proportionate Share

Proportionate share expenditures are placed in function code 3700, unless those services are purchased from another district/cooperative (function code 4000).

The timely and meaningful consultation (TMC) dates for each district **MUST** be entered in the proportionate share page of the IDEA grant.

Each district with a nonpublic proportionate share amount **MUST** include those expenditures in the IDEA grant.

A district with a nonpublic proportionate share amount, but no eligible students requiring services **MUST** note such in the IDEA grant.



Coordinated Early Intervening Services (EIS/CEIS)

The IDEA allows districts to use up to 15% of their IDEA funds for coordinated early intervening services (CEIS) for at-risk students.

CEIS is generally a voluntary option, but can be required for districts identified with significant disproportionality.



CEIS

- CEIS expenditures are limited to targeted professional development and academic and behavioral supports for at risk (Tier II & III) students.
 - Not Tier I students or total building/school/district populations
 - Voluntary CEIS cannot include students with IEPs
- Costs may include progress monitoring, but **not** universal screeners



CEIS – New

Comprehensive (required) CEIS funds may be used for academic and behavioral supports:

- for preschool age students
and
- students with IEPs.

*May **not** be used **exclusively** for students with IEPs.

Does not apply to voluntary use of IDEA funds for CEIS activities.





CEIS – Supplement/Supplant

IDEA funds for CEIS purposes **cannot** be used to replace (supplant) funding for school initiatives, programs, or expenditures that were previously paid with Elementary and Secondary Education Act (ESEA) funds.

IDEA funds **can** be used for new allowable CEIS expenditures or expansion of existing allowable at-risk programs, such as Rtl.



Maintenance of Effort (MOE)

IDEA grants are federal funds provided to districts to supplement local spending on students with disabilities.

MOE is a supplement not supplant requirement of the IDEA.

When local (state/local) spending on special education stays the same or increases, districts are determined to have “met MOE” and not supplanted.



MOE in a Nutshell

- Local (local or state/local) spending on students with disabilities cannot decrease from year-to-year.
 - Net Expenditures - combination of State and local costs
 - Per Capita - combination of State and local costs
 - Net Expenditures - local costs only
 - Per Capita - local costs only
- Regulations specify allowable MOE exceptions:
 - Voluntary departure of staff
 - Termination of obligation to provide an exceptionally expensive program to a student or students with disabilities
 - Termination of costly expenditures for long-term purchases
 - Decrease in students with IEPs, if per capita is maintained
- Failure to meet MOE requires repayment of federal funds in the amount of the MOE shortfall.



Maintenance of Effort (MOE)

ISBE mails IDEA MOE compliance worksheets to state-approved directors of special education each spring.

- Districts that met MOE do not have to submit any documentation to ISBE.
- Districts that do not meet MOE must submit documentation of allowable exceptions, using the MOE exceptions worksheet.
- All cooperatives must submit a composite worksheet.

IDEA grant applications can be submitted to secure a start date, but cannot be approved until MOE is resolved.



Resolving Negative MOE



- Check for fiscal errors
 - Annual Financial Report (AFR) errors
- Check for **voluntary** departures of special education staff paid with local funds
 - Don't just look at the total change in staffing costs, focus on special educators who left the district
- Check for high cost students
 - Don't just look at the total cost of services to students, focus on specific students who aged out, left the district, etc.
- Check for the termination of any long term costs, e.g. construction, capital outlay (buses, property)



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Excess Cost

The IDEA provides supplemental federal funds for the excess cost of educating students with disabilities.

- Districts cannot use IDEA funds to pay 100% of special education costs, no supplanting state/local spending.

**Exception for students ages 3 – 5 and 18 – 21.*

- Districts must spend, at least, the same minimum amount of state/local funds on students with disabilities as they spend on students with no supports.
- Annually districts must identify the current year's excess cost threshold and verify whether the district met prior year's IDEA excess cost threshold.
 - Districts that do not meet the excess cost threshold must repay the federal government with state/local funds.



Excess Cost Reminders

Annual Financial Report (AFR)

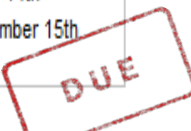
- Use the most recent AFR. The instructions/prompts will direct the district to the correct AFR locations.
- Don't use FRIS or revenue/awards in the AFR.

The excess cost worksheet collects expenditures, not revenue.

Exclude PreK costs and students.

Separate elementary and secondary expenditures.

Due to ROE on Friday, October 14th
Due to ISBE on Tuesday, November 15th
SD/JA17



ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division
100 North First Street, Springfield, Illinois 62777-0001
217/785-8779

**Illinois School District/Joint Agreement
Annual Financial Report ***

School District
 Joint Agreement

School District/Joint Agreement Information
(See instructions on inside of this page.)

School District/Joint Agreement Number:

County Name:

Name of School District/Joint Agreement:

Address:

City:

Email Address:

Zip Code:

Accounting Basis:

CASH
 ACCRUAL

Filing Status:
Submit electronic AFR directly to ISBE

Click on the Link to Submit:
[Send ISBE a File](#)

Single Audit Status:

YES NO Are Federal expenditures greater than \$750,000?
 YES NO Is all Single Audit Information completed and attached?
 YES NO Were any financial statement or federal award findings issued?

Reviewed by District Superintendent/Administrator
 Reviewed by Township Treasurer (Cook County only)
 Name of Township: _____

Certified Public Accountant Information

Name of Auditing Firm:

Name of Audit Manager:

Address:

City: State: Zip Code:

Phone Number: Fax Number:

IL License Number (9 digit): Expiration Date:

Email Address:

Annual Financial Report
Type of Auditor's Report Issued:

Qualified Unqualified
 Adverse
 Disclaimer

Reviewed by District Superintendent/Administrator

District Superintendent/Administrator Name (Type or Print):

Email Address:

Single Audit Status:

YES NO Are Federal expenditures greater than \$750,000?
 YES NO Is all Single Audit Information completed and attached?
 YES NO Were any financial statement or federal award findings issued?

Reviewed by Township Treasurer (Cook County only)
 Name of Township: _____

Township Treasurer Name (type or print):

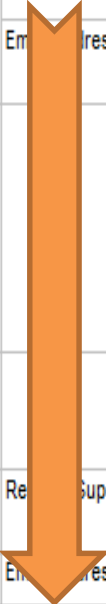
Email Address:

ISBE Use Only

Reviewed by Regional Superintendent/Cook ISC

Regional Superintendent/Cook ISC Name (Type or Print):

Email Address:





Common Excess Cost Errors

Omitting the AFR lines in Section D

Confusing the special education counts in Sections G and H

Omitting special education transportation expenditures

Entering the wrong number for the prior year's excess cost threshold

Omitting district identifiers (e.g. name, RCDDT, contact info.)

Changing the excel formulas



Grant Accountability and Transparency Act (GATA) and IDEA Grants

The entity that receives the IDEA flow-through and preschool allocations must complete the GATA activities.

- ✓ Annual registration and pre-qualification process
- ✓ Internal Controls Questionnaire (ICQ)
- ✓ Programmatic Risk Assessment
- ✓ Quarterly or monthly periodic performance reports



Fiscal Regulations

2 CFR Part 200 – Uniform Admin. Requirements, Cost Principles, and Audit Requirements for Federal Awards

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

23 IAC Part 100 – Requirements for Accounting, Budgeting, Financial Reporting, and Auditing

<https://www.isbe.net/Documents/100ARK.pdf>

(Illinois regulations with comprehensive code tables)



Resources

Listserv announcements

IDEA Grant Webpage –

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

- Webinars, presentations, technical assistance documents
- Forms (MOE, excess costs, out-of-state travel, optional periodic performance report)
- Grant handbook

Fiscal Procedures Handbook –

https://www.isbe.net/Documents/fiscal_procedure_handbk.pdf

(comprehensive requirements for federal and state grants)



Questions





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