

IDEA Grant Guidance

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Goal of Presentation

Provide Familiarity with the grant requirements, timelines, and resources

Prevent misuse of funds, audit findings, and understanding of maintenance of effort & excess cost issues.

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**IDEA Part B Flow-Through
Individuals with Disabilities Education Act
IDEA Flow-through and Preschool
Grants**

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Grant Period

July 1st or the submission date of the original application, whichever is later through June 30th.

Funds may not be obligated prior to the receipt of an application by ISBE.

Project activities must be completed and expenses incurred by June 30th.

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Grant Period

The IDEA funds are specific to the fiscal year that they are provided.

While some items can be used for multiple years, all expenditures should be purchased for the current fiscal year.

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Grant Timelines and Tasks

Spring Resolve any MOE Issues - Approval of IDEA Grant is contingent on MOE approval

May 31	NPPS - Timely and Meaningful Consultations
July 1	Earliest start date for IDEA Grants
July 1	Timeline for Completing MOE
Fall	Release of IDEA Excess Cost IWAS Application
Sept 30 (2020)	MOE Reduction – Eligible districts opting to take a MOE reduction (Due the last working day of September)
Oct 15	AFR Due to Regional Office of Ed
Oct 20	Q1 - First Quarterly Expenditure Report Due
Oct 30	Q1 - Periodic Grant Report Due
Nov 15	AFR due to ISBE
Dec 1	Ensure all students are entered into I-Star in preparation for the Dec. 1 Child Count.

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Grant Timelines and Tasks

Jan 20	Q2 - Second Quarterly Expenditure Report Due
Jan 30	Q2 - Periodic Report Due
Jan 29 (2021)	Excess Cost Worksheet (Due the last working day of January)
April 20	Q3 - Third Quarterly Expenditure Report Due
April 30	Q3 - Periodic Report Due
May 31	Last date to submit an amendment for the regular IDEA grant period
June 30	End date for IDEA grants
July 20	Q4 – Fourth Quarterly Expenditure Report Due
July 30	Q4 - Periodic Report Due
Aug 1	Last date to submit an amendment for grants with an approved extension
Aug 31	End date for IDEA grants with an approved extension
Sept 30	Final Expenditure report due

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Supplement, Not Supplant

- Applicants must provide assurance that IDEA funds are used to supplement the level of state and local funds expended for the education of children with disabilities and in no case to supplant those state and local funds.

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Maintenance of Effort and Excess Cost Requirements

Maintenance of Effort

- A Year-to-Year (after the fact) Comparison
- Requirement: A district is required to expend at least the same amount of local, or state and local funds for the education of children with disabilities as it expended in previous years on a total or per capita basis.
- Specific allowable exceptions
- Failure to maintain local effort requires repayment of the shortfall with local funds.

Excess Cost

- Not a Year-to-Year Comparison (current year target)
- Requirement: Districts must use IDEA funds to pay only the excess cost of providing educational services for children with disabilities.
- No allowable exceptions
- Failure to meet the excess cost threshold requires repayment of the shortfall with local funds.

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Excess Cost Requirement

Excess Cost

105 ILCS 5/14-7.02b

The local educational agency 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

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Excess Cost Worksheet

Federal Regulation requiring districts to calculate, document and verify the excess cost of educating students with disabilities based on an annual per pupil expenditure.

IDEA excess cost worksheet collects **district expenditure** and **student population** data to **calculate an average annual per pupil expenditure (APPE) and IDEA excess cost threshold.**

Excess Cost Worksheet – Due to ISBE the last working day in January

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Excess Cost Things to Consider

The IDEA grants are supplemental funds for the excess cost of educating students with disabilities.

- Expend state/local funds before using IDEA funds. OSEP allows concurrent spending.
- **Cannot use IDEA funds to pay 100% of special education costs.** Exception for students ages 3 – 5 and 18 – 21 when no state/local funds are available.
- Spend at least the same minimum amount of state/local funds on students with disabilities as are expended on students with no supports.

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Maintenance of Effort Requirement

Maintenance of Effort

Federal Regulation requiring districts to expend at least the same year-over-year on educating students with disabilities based on total year Special Education expenditures.

MOE Eligibility – A district is eligible to receive IDEA funds by maintaining local effort. This is based on a comparison of the most recent audited fiscal year with the current budgeted amounts.

MOE Compliance - Verification that a district maintained local effort based on a comparison of the finalized fiscal records for two years.

- Worksheets are mailed to Districts

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Maintenance of Effort Requirement

Ways to meet the Maintenance of Effort Requirement

1. Local (or local and state) expenditure comparison, cannot decrease from year-to-year
2. By exceptions.
 - **Exception #1** - Voluntary departure of staff
 - **Exception #2** - Termination of an obligation to provide an exceptionally costly program
 - **Exception #3** - The termination of costly expenditures for long-term purchases
3. Per capita comparison - if per capita remains the same, or increases, MOE is met

Failure to meet MOE requires repayment of federal funds in the amount of the MOE shortfall.

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MOE Calculations

Example #1

FY19 Sp. Ed. Net Expense \$1,000,000

FY20 Sp. Ed. Net Expense \$1,500,000

Met MOE by **\$ 500,000**

Example #2

FY19 Sp. Ed. Net Expense \$1,000,000

FY20 Sp. Ed. Net Expense \$ 950,000

Missed MOE by **\$ 50,000**

District would be required to reimburse Federal Government for \$50,000

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Maintenance of Effort Things to Consider

- As long as the districts maintain their local spending, they should be fine.
- Use increases for new or one-time large ticket special education costs.

Problems would only occur if a district used IDEA funds to supplant local spending

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Writing Your IDEA Grant

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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 aides and services provided in a regular class or other education-related setting to a child with a disability, even if one or more non-disabled children benefit from these services.
- To develop and implement coordinated, early intervening education services

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Allowable Expenditures

Grant funds may be used for activities necessary for or attributable to grant activities including:

- Salaries
- Equipment, materials, and supplies
- Audits of the grant
- Custodial services and utilities
- Local/state share of retirement contributions for personnel paid by the grant.
- Subcontracts for services
- Consultants on a daily basis, as approved, to supplement the grant activities.
- Travel expenses for personnel to carry out grant functions
- Out-of-state travel directly related to grant activities.
- Multiyear licenses, warranties, or subscriptions that begin during the fiscal year they are purchased.

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Allowable Expenditures

Grant funds may be used for activities necessary for or attributable to grant activities including:

- Transportation for special education students (must be in the student's IEP)
- Capital expenditures for improvements to land, buildings, or equipment
- Maintenance and repair of equipment purchased with grant funds.
- Lease agreements (which do not exceed one year and do not include interest)
- Administrative costs
- In-service education related to the grant objectives as identified in the Comprehensive Personnel Development Plan.
- Reimbursement of operation and maintenance costs to public agencies providing facilities.
- Other items properly chargeable to the operation of the grant.

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Out-of-State Travel

Prior approval is required for all out-of-state travel.

- The request must be in writing at least one week prior to traveling to your grant coordinator of the Special Education Services Division of the Illinois State Board of Education and contain documentation that local administrative policy for out-of-state travel has been met.
- Requests will only be approved for district staff.
- Be sure to include out-of-state travel in the budget detail of the IDEA application.
- Grant Coordinators cannot approve before July 1st
- No travel costs can be paid for before July 1st
- Use Out-of-State Travel form located in Appendix A of the IDEA Part B Handbook or on ISBE's website under IDEA Part B Application Information

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Limitations of Expenditures

Grant funds may not be used for:

- To supplant any state or local funds.
- For pre-service training of personnel.
- For the purchase of equipment that has not been previously approved by the Illinois State Board of Education.
- For religious workshops or instruction.
- For any program or obligation not in compliance with Article 14 of the *Illinois School Code*.
- To pay salaries of nonpublic school personnel
- For matching funds required to receive assistance from other federal programs.
- To pay salaries for personnel when costs would be above locally accepted standards.

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Limitations of Expenditures

Grant funds may not be used for:

- For transportation costs not included in IEPs.
- For bad debts, contributions, donations, fines, penalties, entertainment, financing, and refinancing operations.
- For liquidation after ninety (90) days following the end of the budget period of obligations encumbered in the project year.
- For liquidation of encumbrances incurred prior to the submit date of the grant application for a project year.
- For expenditures that are not clearly identifiable as directly related to grant activities or functions.
- For any expenditure that occurred in a prior grant year.
- For chartering private aircraft or other modes of transportation when costs will be above locally accepted standards.
- For other unallowable costs as defined by the Education Department General Administrative Regulations

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IDEA Grant Guidance/Tips

- Funds are specific to the fiscal year, all expenditures must take place within the grant period
- Start date for expenditures is tied to the start of the grant and approved amendments
- ESY and summer expenditures (note timelines)
- May begin to obligate funds when a substantially approvable grant has been submitted to ISBE
- Liquidation period – 90 days from end of grant
- Only working lunches, no snacks, water, etc. Keep proof of the necessity for a working lunch. No refreshments.

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IDEA Grant Guidance/Tips

- Provide sufficient detail
- For special education staff
 - Salaries and Benefits – start date for salaries and benefits should be tied to the start date of the grant/amendment
 - Teachers, social workers, psychologists, speech language are subject to Federal TRS
 - Percent of benefits allowable must be equal to percent of staff salary
 - Acceptable to expend salaries with no benefits, but it is not acceptable to expend benefits without a salary
- Federal TRS 2020-2021 - 10.41%
 - Write for para-professionals
 - Writing for occupational therapists and physical therapists (May impact Medicaid claiming)
- Tuition to Cooperatives (not attributable to TRS salaries)

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Accounting Procedures

Cooperative services purchased with IDEA funds must be budgeted in the member district's IDEA grant application.

Contractual services from Cooperatives should be coded as purchased services in the district IDEA grant budgets.

- **Contracts** with districts, cooperatives, or other governmental agencies should be placed in function code 4000/300
- **Tuition** paid to districts or special education cooperatives should be placed in function/object code 4000/600

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IDEA Grant Writing

- Coordinated Early Intervening Services (CEIS)
- Nonpublic Proportionate Share
- Professional Development

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Coordinated Early Intervening Services (CEIS)

- Coordinated Early Intervening Services for students not identified as needing special education or related services but who need additional academic and behavioral support to succeed in the general education environment.
- School Districts may choose to use up to 15 percent of IDEA funds. The grant application will identify for each LEA the maximum amount (15%) of their IDEA funds available for CEIS.
- School districts identified as having significant disproportionality **MUST** use 15 percent of funds

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Use of CEIS Funds

- The ISBE has determined that CEIS funds can be used for the following purposes:
 - Delivery of professional development
 - Provision of evaluations, services and supports including scientifically based literacy instruction.
 - To supplement, not supplant
 - To ensure that the funds are used to serve children in the racial/ethnic groups that were significantly overrepresented

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CEIS Reporting Requirements

Districts must annually collect and report to ISBE (OSEP) the following data:

- The number of children served who received CEIS
- The number of children who received CEIS during the preceding two-year period and subsequently determined eligible under IDEA to receive special education and related services in the current year.

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Coordinated Early Intervening Services (CEIS) Reminders

- Required districts **MUST** expend the total allotment for CEIS.
- If a required district does not utilize all required funds in the current fiscal year, they **MUST** spend the remaining amount in the following fiscal year.
- Districts must complete this portion of the grant application, even if they are choosing not to use funds, or did not use funds in the previous fiscal year.
- ISBE approval of the proposed use of funds is required prior to implementing the associated activities

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Nonpublic School Participation

IDEA requires districts to 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.

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Coding IDEA Proportionate Share Accounting Procedures

Function/Object code 3700

Object Code 100 – Salaries for district professional providing direct or consultative proportionate share services(ex. OT, PT, SLP, LBS1)

Object Code 200 – Benefits for district staff providing proportionate share services

Object Code 300 – Purchased Service – ex. OT from a private company – (note the name of the company)

Object Code 400, 500, 700 – Supplemental supplies, materials or equipment needed to support the proportionate share services (owned/retained by the district)

Function Code 4000 – Object Code 300

Direct/consultative special education and related services purchased from a cooperative, school district, public low incidence provider, state college or university, or local government body.

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Nonpublic School Participation Timely and Meaningful Consultations

Local school districts must conduct and maintain documentation of **timely and meaningful consultations** with participating private schools signed by the representatives of such schools.

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Nonpublic School Participation Timely and Meaningful Consultations

Local school districts must consult with the private schools within their district and with representatives of parents of students with disabilities who attend those schools regarding:

- The child find process and how parties will be informed of that process;
- The amount of Federal funds available for the special education and related services for parentally placed private school children with disabilities, and how that amount was determined;
- The process to ensure that parentally-placed private school children with disabilities can meaningfully participate in special education and related services;
- The provision of services (how, where, by whom) and how such services will be provided if funds are insufficient to serve all children; and
- How, if the local school district disagrees with the views of the private school officials on the provision of services or the types of services, the local school district will provide a written explanation to the private school of the rationale for the decision made.

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Nonpublic School Participation Timely and Meaningful Consultations

- Each district must offer to host a TMC meeting. These meetings ensure that homeschooled students or students attending private/parochial schools who potentially need Special Education services are made aware they can receive these services.
- Districts **MUST** post the date and time of their TMC meeting in a publicly posted forum, such as a local newspaper.
- As a requirement the district must upload specific TMC documentation on their FY21 IDEA Grant application.

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Nonpublic School Participation Timely and Meaningful Consultations

Specific Documentation to be uploaded for TMC meetings:

Meeting was held w/ attendees

- 1 Sample letter to private / parochial school
- 1 Sample letter to homeschooled Students
- Agenda
- Handouts
- Attestation forms
- Proof of public notification (this can be a clipping of the news paper, a receipt from the publisher, or correspondence with that publisher)

Meeting was held w/out attendees

- Proof of public notification (this can be a clipping of the newspaper, a receipt from the publisher, or correspondence with that publisher)

If not listed above, ISBE does not need

Avoid FERPA Violations

If documents contain personal information, redact before uploading files.³⁷

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Nonpublic School Participation Use of Funds

April - Estimated nonpublic proportionate share calculations are released and those calculations are used for the timely and meaningful consultations and budgeting for the initial IDEA grant applications.

August - The final nonpublic proportionate share calculations are released in August.

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Nonpublic School Participation Verification Process

- The district has a nonpublic proportionate share and has budgeted for those expenses in the budget detail page of the IDEA grant (function code 3700).
- 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.
- The district does not have a nonpublic proportionate share calculation and is not required to budget for those expenses.

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Nonpublic School Participation Verification Process

- ISBE is responsible for verifying that districts budget and expend the nonpublic funds from the IDEA grants.
- Grants cannot be approved if districts with nonpublic proportionate share calculations fail to budget for those expenses.
- Expenditure report reviews are conducted to verify that districts with nonpublic proportionate share calculations expended the IDEA funds for those expenses

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Professional Development

ISBE recommends that the applicant set aside a target of at least 5% of the total IDEA Part B Flow-Through grant budget to support personnel development.

These costs are classified in Function 2210 or 4000 (if paid to a governmental entity).

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Professional Development

- Improvement of Instruction Services: Activities which 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.
- Possible Expenditures:
 - professional development fees (speakers, conference registrations, facility rental),
 - travel for professional development, per diem, and hotel expenses,
 - stipends for professional development and curriculum development,
 - supplies/materials/equipment for professional development and curriculum development,
 - food for professional development i.e. working lunch substantiated by district documentation,
 - curriculum development salary/benefits,
 - dues
- Tied to Needs Assessment

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IDEA Professional Development Accounting Procedures

ISBE recommends that a target of at least 5% of the total IDEA flow-through allocation be expended on professional development expenditures.

Code expenditures correctly to receive full credit for professional development expenditures.

- **Function code 2210** – district professional development costs paid directly for speakers, staff travel, registration, working lunches. •
- **Function Code 4000** - professional development purchased from a cooperative or other public governmental entity.
 - Note the public governmental agency providing the purchased service.
 - Note the professional development services/activities.
 - Note the amount budgeted for the professional development.

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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 the 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.

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Personnel Development Plan

- A Personnel Development Plan must be kept on file by the grant recipient and should include the following components:
 - *Participation/Coordination*
 - *Needs Assessment*
 - *Training*
 - *Evaluation*
 - *Dissemination*

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Treatment of Charter Schools

The district must have on file with ISBE information to demonstrate how it will serve children with disabilities attending charter schools in the same manner as it serves children with disabilities in its other schools; and provide IDEA funds to those schools in the same manner as it provides IDEA funds to its other schools.

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Equipment, Acquisition, Bidding, and Title to Property

- IDEA funds may be used to purchase items of equipment necessary to facilitate the proposed grant activities.
- Only those items in the approved budget may be purchased with federal funds.
- Local bidding practices in accordance with the School Code must be followed.
- Procedures shall be developed by the grant applicant to establish an equipment inventory process.

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Equipment, Acquisition, Bidding, and Title to Property

Equipment Use.

- All equipment must be under the administrative control of a local or regional public school agency.
- Equipment 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.

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Facility Acquisition and Construction with IDEA Funds

The grant recipient must consult with the Special Education Services Division prior to submitting any expenditure for facility acquisition or construction.

These expenditures will not be approved without prior consultation with your Grant Coordinator.

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Amendments

- All amendments are due to ISBE 30 days prior to the project ending date (usually May 31).
- Obligations of funds based on amendments cannot begin prior to the date of receipt at ISBE
- Amendments are required when:
 - there is a significant change in program
 - the grant recipient intends to budget for more available funds
 - adding new expenditures or decreasing expenditures
 - needed to reflect staff changes
 - the expected expenditures exceed the ISBE expenditure variance of 10% or \$1,000 per object total,
- No set amount or timeframe for amendments

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Carry-Over Funds

- Unused IDEA funds may carry over to the next fiscal year
- Carryover funds
 - Are generally loaded in the late summer/early fall
 - Are noted on the allotment page of the grant
 - Expended first (first in, first out)
 - Must be expended within the one-year carry-over period
 - If a district fails to expend the carry-over funds, it will lose that portion of unexpended carryover funds

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Creating, Completing and Submitting an eGrant Application

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Creating, Completing and Submitting an eGrant Application

- Login into the IWAS System on ISBE's website.
- Under Active Grants, open IDEA Part B Flow-Through or Preschool Grants
- Verify that all information in the heading at the top of the page is correct.
- Create Application: If an application has not been created for a fiscal year, click on the drop down arrow to the right of "Year" and select the appropriate year. Then click on the "Create Application" button.
- Open Application Once you have created the application you will see a radio button with Original Application. Click on the radio button and then click on the "Open Application" button. This will take you to the Overview page for the application.

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Creating, Completing and Submitting an eGrant Application

GENERAL NAVIGATION

- To complete a page, tab or click into the text area to fill in the requested information.
- Enter dates in MM/DD/YYYY format.
- Save the data on a page before clicking the tab for another page. Be sure to 'Save' before the session times out.
- Tab through pages, do NOT use the browser forward and back buttons to change pages.
- Click the Save Page button before proceeding to other pages. Save each page before proceeding to other pages in the application. Failure to save each page will result in data loss.

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General Education Provision Act (GEPA)

General Educations Provision Act (GEPA)

- The applicant **MUST** describe the steps they propose to take to ensure equitable access for all stakeholders to the NCLB programs. The statement should be based on the six barriers to access.

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Accounting Procedures

Documentation must be available for review or audit any time within three (3) years of the due date of filing the last report on each project.

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Accounting Procedures

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

- Purchase orders
- Receiving reports
- Original invoices
- Canceled checks, deposit slips, and bank reconciliation.
- Requisitions

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Accounting Procedures

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

- An inventory register
- Time sheets for all for part-time employees.
- Payroll records for full-time employees
- Travel vouchers and receipts for lodging, registration, etc.
- An appropriate cost allocation plan for any joint costs related to the grant program.

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Periodic Reporting

Periodic performance reporting is required for IDEA flow-through and preschool grants.

Process **MUST** be completed online through the IWAS system.

- Periodic performance reports are due 20 days at the end of every quarter.
- Periodic Reporting form must be saved to a computer and then uploaded into the IWAS system from the computer.
- Information and instructions can be found on the ISBE website under the IDEA Grants page.

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Monitoring IDEA Grants

Ensure that IDEA funds are used in accordance with federal and state regulations.

- ISBE – Responsible for subrecipient monitoring and general supervision requirements. ▪
- Districts – Responsible for use of federal funds. Complete IDEA grant applications, submitting expenditure reports, MOE, excess cost and periodic performance reports. ▪
- Cooperatives – Provide support and training to districts on IDEA requirements.

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Audits

Purpose of an audit: To verify that IDEA funds expended were for special education costs.

- Single Audits – Audit findings impact LEA Determinations
- State – ISBE Federal and State Monitoring
- Federal - If a district receives notification of a federal audit please contact your grant coordinator.

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Common Audit Findings

- Expenditures claimed twice
- Time frame errors – ex. Claimed in wrong fiscal year
- No supporting documentation
- Expenditures did not match general ledger or did not match the IDEA budget
- Inventory not updated
- No time/effort sheets
- Lack of internal controls
- Lack of timely and accurate expenditure reports

ISBE looks to make sure that corrective actions will prevent future findings.

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Being Audit Ready

- Keep a grant file – MOE Exception information
- Watch PO dates – Obligations of funds
- Watch invoice payment dates
- Don't buy materials to close to the end of the grant term. They are supposed to be used in the year they are purchased.
- Keep copies of all backup (payroll reports, etc.)

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TIPS

- Resolve MOE issues promptly
- Monitor local spending on special education
- Read and share ISBE announcements
- Use available resources
 - e-grant instructions in the application
 - Fiscal Procedures handbook
 - IDEA grant webpage
- Contact your IDEA grant coordinators with questions

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TIPS

- Keep track of the IDEA grant status
 - Avoid excessive carryover
 - Make certain all amendments are approved
- Provide sufficient details in grant applications –
 - Note per unit cost for equipment
 - Include district threshold for non-capitalized equipment (object 700)

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ISBE Contacts

IDEA Grant Coordinators

Kim Beachy	kbeachy@isbe.net
Josh Green	jgreen@isbe.net
Todd Williams	todwilli@isbe.net

IDEA Maintenance of Effort Contact – Pam Jurkoshek

Fiscal Questions - Funding and Disbursements

<https://www.isbe.net/Pages/Funding-and-Disbursements.aspx>

217-782-5256

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Technical Assistance

ISBE Call Center 217-558-3600 or help@isbe.net

- Call Center staff will:
 - Provide technical assistance with the application in the IWAS system
 - Help you bypass pop-up blocker (to view the checklist – hold down Ctrl key and click Review Checklist button)
- **Note:** Programmatic and fiscal questions are to be directed to appropriate division

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Resources

IDEA Part B Grant Program Information including:

- Guidance Documents
- Application Information
- Announcements
- Forms
- Technical Assistance Resources

Can be found at:

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

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Questions

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