ISBE Contacts for IDEA Grant Questions
<table>
<thead>
<tr>
<th>Question</th>
<th>Contact</th>
</tr>
</thead>
<tbody>
<tr>
<td>IWAS Technical Difficulties, e.g. problems with:</td>
<td>Please reference the instructions in the egrant application.</td>
</tr>
<tr>
<td>• Passwords</td>
<td>If additional assistance is needed, please contact the HELPDESK at 217/558-3600.</td>
</tr>
<tr>
<td>• Adding new users</td>
<td></td>
</tr>
<tr>
<td>• Locked pages</td>
<td></td>
</tr>
<tr>
<td>• Adding amendments or subgrants</td>
<td></td>
</tr>
<tr>
<td>Programmatic IDEA Grant Questions</td>
<td>Special Education Services – Grant Coordinators</td>
</tr>
<tr>
<td>• Allowable expenses</td>
<td><a href="mailto:dcamacho@isbe.net">dcamacho@isbe.net</a></td>
</tr>
<tr>
<td>• Grant timelines</td>
<td><a href="mailto:tgreco@isbe.net">tgreco@isbe.net</a></td>
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<tr>
<td>• Construction projects</td>
<td><a href="mailto:fmalloy@isbe.net">fmalloy@isbe.net</a></td>
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<tr>
<td>• CEIS</td>
<td></td>
</tr>
<tr>
<td>• IDEA proportionate share</td>
<td>217/782-5589</td>
</tr>
<tr>
<td>• On-going audits</td>
<td></td>
</tr>
<tr>
<td>IDEA Maintenance of Effort (MOE)</td>
<td>Special Education Services – Pam Jurkoshek</td>
</tr>
<tr>
<td></td>
<td>217/782-5589</td>
</tr>
<tr>
<td>Fiscal Questions</td>
<td>Funding and Disbursements Division</td>
</tr>
<tr>
<td>• IDEA allocations</td>
<td><a href="http://www.isbe.net/funding/html/speciale">http://www.isbe.net/funding/html/speciale</a> d.htm</td>
</tr>
<tr>
<td>• IDEA proportionate share calculations</td>
<td></td>
</tr>
<tr>
<td>• Expenditure reports</td>
<td>217/782-5256</td>
</tr>
</tbody>
</table>
New for FY15

• MOE eligibility page added to the grant application

• Excess cost process
Managing the IDEA Grants
IDEA Funds Moving Between Cooperatives & Member Districts

• Keep track of the IDEA funds – must be able to show the money trail and verify how the funds were spent

• Any funds budgeted for payment to districts/cooperatives, must include a clear and detailed explanation
  – Tuition is specific to students, i.e. not salary reimbursement to avoid federal TRS payments
IDEA Funds Moving Between Cooperatives & Member Districts (cont.)

• Nonpublic proportionate share funds must flow to the districts

• IDEA funds used for CEIS (voluntary and required) must flow to the districts
Control What You Can

• Timelines - ISBE cannot back date or approve after the fact
• Level of detail in grant
• Staff training and notification
• Amendments to grants
  – Keep current
  – Cooperatives and member districts coordinate amendments
• Use available resources
  – Instruction links in the egrants, FRIS, ISBE website
Prepare for What You Can’t Control

• Allocations
  – Not set in stone, allow for changes
  – Adjust 5% professional development with any allocation adjustments

• Be aware of and verify funding source options for expenditures – flexibility without supplanting.

• Keep current with federal and state regulations.
Know the Grant Timelines

July 1  Earliest start date for the IDEA grants

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
Plan and Budget
According to the Grant Period

• Obligating funds
  – Substantially approvable grant (including subgrants) submitted to ISBE

• Start date for salaries/benefits

• Budget for the current grant period

• Length of licenses, leases, etc.

• Liquidation period – 90 days
Unused IDEA funds carry over to the next fiscal year. Carry over funds must be spent within the one-year carry over period.

Carry over funds are:
- Generally loaded in late summer/early fall
- Noted on the allotment page of the grant
- Expended first
Details, Details, Details

• Sufficient details in grant applications
  – ESY/summer school – include timelines
  – Note per unit cost for equipment
  – Include district threshold for non-capitalized equipment (object 700)
  – Shipping costs
    • Included or a separate bill? Shipping is generally included as part of the total cost, in which case “plus shipping” is not needed in the budget detail.
Details (cont.)

• Double check CEIS and budget details

• Be careful of abbreviations

• Include timeframes for licenses and leases

• Private special education school/facility tuition and travel expenses are NOT allowable costs in the IDEA grants. Information on nonpublic special education programs (14-7.02) is available at http://www.isbe.net/spec-ed/html/nonpublic_se.htm.
Better Safe than Sorry

Errors with the federal grants can result in repayment of funds or adjustments to budgets.

When you encounter a new situation or don’t fully understand a grant related issue; email or call your grant coordinator.

With grants, it is wiser to ask permission first than to beg forgiveness later.
Amending the Grant

Amendments are required for:

– significant changes in program scope; or
– budgeting for more available funds (i.e. carryover); or
– purchases exceed the ISBE expenditure variance of 20% or $1,000 per budgeted cell, whichever is greater; or
– adding new expenditure items.

*This includes changes in purchases of previously approved equipment.

❑ Note changes in the amendment page
  - Include subgrants with amendments
Equipment Purchases

• Use
  – Project/program purchase
  – Possible additional project/program
  – Nonpublic limitations (34 CFR 300.144)

• Management Requirements
  – INVENTORY TRACKING SYSTEM

• Disposition
  – More than $5,000 (per unit) – use equipment deletion process in IWAS

34 CFR Part 80 (EDGAR) 80.32 – Equipment

Audits

• A-133
  – Respond in a timely manner, contact your grant coordinator with any questions
  – District and cooperative communication
  – Follow through on corrective action to avoid a repeat finding
  – **Audit findings can impact LEA determinations**

• **State** – ISBE Federal and State Monitoring
  – Generally cyclical
  – Can be in response to “red flags”

• **Federal** - If no notification from ISBE, contact your grant coordinator
A-133 Audits

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

• Any audit finding with questioned costs will be subject to repayment or budget adjustments.

• Districts can contact their grant coordinators during the audit process. Please provide a detailed explanation, so that we can provide an accurate response.
Sample of FY14 Audit Findings

• Time/effort and semi-annual certification of staff paid in whole or part with federal funds

• Double-dipping – claimed state reimbursement and full salaries in IDEA grant

• Missing retirement payments for TRS and IMRF

• Items budgeted in object code 300 for leasing purposes, but were actually purchased (should have amended and moved to object code 400, 500, or 700)

• Exceeded budgeted amount – did not amend for adjustment
But wait there’s more...

- Errors in expenditures claims
  - Claimed too early
  - Claimed in two fiscal years
  - Over-claimed
  - Not filed in a timely manner
- Costs not associated to the grant
- Discrepancies with the general ledger
- Discrepancies in money flow between districts and cooperative
- Earned interest on federal funds
Walking the Line

IDEA grants are for special education expenses:

- Expenses must be reasonable and necessary for the provision of special education services.

- Grantees must be able to verify that IDEA funds expended were for special education costs:
  - Track the money
  - Withstand an audit

- School districts are required to expend local funds for special education services.
Coordinated Early Intervening Services (CEIS)

• Voluntary for most grantees
• May use up to 15% of funds for CEIS:
  ➢ for professional development, and
  ➢ to provide evaluations, services and supports including scientifically-based literacy instruction.
• Must document and report to ISBE → OSEP:
  ➢ how many students are served, and
  ➢ how many students are later determined eligible under the IDEA.
CEIS (cont.)

CEIS is for students who have not been identified as special education eligible.

- RtI can be included in the grant as a CEIS expense.

- PBIS and progress monitoring in IDEA grants (e.g. AIMSweb, DIBELS):
  - at-risk population receiving early intervention services
    - budget in CEIS
  OR
  - special education population only - budget as ordinary IDEA grant expenditures.
IDEA CEIS funds cannot be used to supplant any activity that was previously funded by federal ESEA funds e.g. can use IDEA CEIS funds to supplement/add on to existing activities, but cannot replace previous funding with IDEA CEIS funds.

*If a district is eligible to use MOE flexibility:
  • any use of CEIS will count toward that total
  AND
  • the combined dollar amount for the MOE flexibility and CEIS will be limited to the smaller amount (usually 15%).

34 CFR 300.205
Appendix D to Part 300
IDEA Funded Professional Development

• At least 5% of the IDEA flow-through budget must be dedicated to professional development activities.

• IDEA-focused is the standard for all professional development activities.

• IDEA funded professional development is limited to LEA/cooperative employees.
IDEA Funded Professional Development (cont.)

• Any equipment provided as part of a conference is the property of the district/cooperative, e.g. pre-loaded iPad

• Out-of-state travel
  — Requires prior approval, submit the approval request at least one-week in advance of the event
  — All requirements apply, including reasonable and necessary for the purpose of the grant

• Use the federal funds wisely
Supplement

Not

Supplant
IDEA funds are to supplement, not replace, local spending on students with disabilities.

Excess cost and MOE requirements are two prongs of IDEA supplement not supplant.
Excess Cost of Special Education
34 CFR 300.202

• IDEA funds are for the excess costs of providing special education and related services to children with disabilities.

• IDEA funds must be used to supplement state, local, and other federal funds and not to supplant those funds.

• The excess cost requirement prevents an LEA from using funds provided under Part B of the IDEA to pay for all of the costs directly attributable to the education of a child with a disability.
Excess Cost Determination

Each district must determine its excess cost threshold.

- Appendix A to Part 300 of the CFR
- New process
- Excess Cost sessions on Thursday
Maintenance of Effort (MOE)

34 CFR 300.203 – 300.205
• Local (local or state/local) spending on students with disabilities cannot decrease from year-to-year.

• 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

• Also, if per capita remains the same, MOE is met.

• Failure to meet MOE requires repayment of federal funds in the amount of the MOE shortfall.
MOE - Eligibility and Compliance

MOE Eligibility – A district is eligible to receive IDEA funds by maintaining local effort. This is based on a comparison of the most recent complete fiscal year (up to 2 years) with the current budgeted amounts. (New page in the FY15 grant)

MOE Compliance - Verification that a district maintained local effort based on a comparison of the finalized fiscal records for two years. (MOE worksheets are mailed to districts/cooperatives)
Keeping It Timely

• Don’t let a negative MOE delay submitting an otherwise substantially approvable grant.

• Resolve the MOE issue as soon as possible
  – Work with the ISBE grant team (Pam!!)
  – Avoid holding up amendments

• MOE resolved by September 30th.

• Before throwing in the towel, contact the grant team.
Additional Resource Links

ISBE – www.isbe.net

Special Education Services www.isbe.net/spec-ed

Rules - www.isbe.net/rules
  Part 100 - accounting/budgeting/financial reporting/audits)
    http://www.isbe.net/rules/archive/pdfs/100ARK.pdf

2 CFR Part 225 (OMB A-87)
  http://www.whitehouse.gov/sites/default/files/omb/assets/omb/fe
dreg/2005/083105_a87.pdf

OSEP’s August, 2012 Excess Cost presentation-
  http://idea.ed.gov/explore/view/p/%2Croot%2Cdynamic%2CPresentat
ion%2C31%2C
Contact Information

Special Education Services – 217/782-5589

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