



SEA and LEA Fiscal Responsibilities under IDEA: Overview and Timeline

April 24 and 26, 2018



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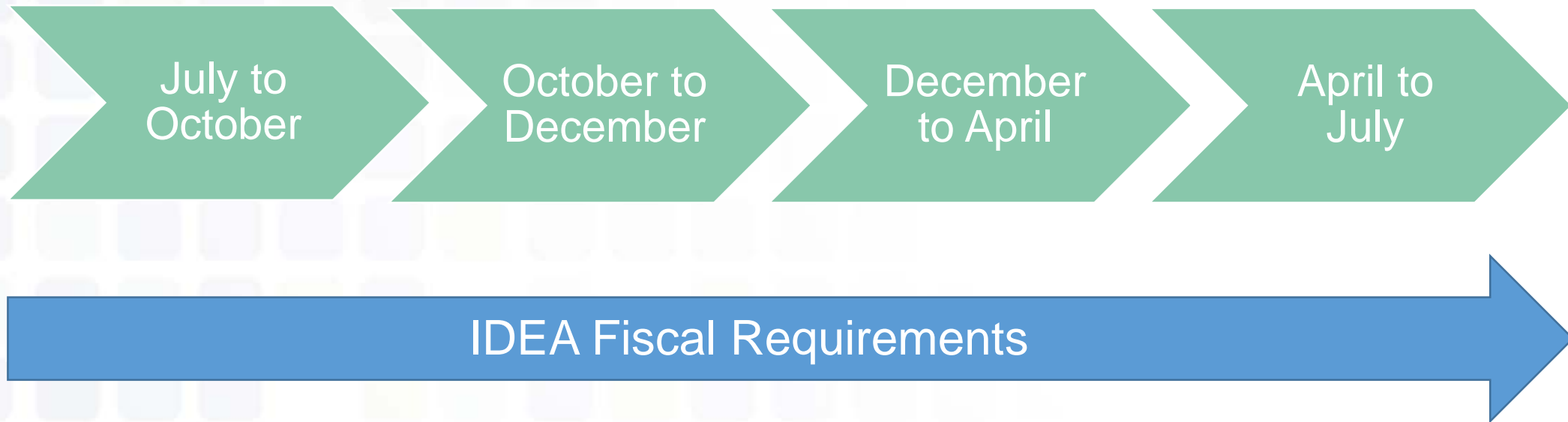
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Session Overview

-  **Fiscal Timeline Carousel**
-  **Fiscal Activities by Month**
-  **Purpose of the Fiscal Timeline Tool**
-  **Navigating the Timeline Document**
-  **Timeline Sections**
-  **Interactive Session**
-  **Participant Feedback**

The Fiscal Timeline



Fiscal Timeline Carousel



- 1. At your table, discuss with the group and jot down notes about what fiscal activities you engage in each month of the year.**
- 2. Once the group has completed, move to the chart paper and add activities.**
- 3. Add unique items or star what is already written.**

Fiscal Activities by Month

July



State grant timeline

- Federal IDEA VI-B grant year begins July 1st.

Allocation of IDEA Part B subgrants to local educational agencies (LEAs)

- State receives 15% of Section 611 and Section 619 grants.
- Notify each eligible LEA of the initial annual subgrants amounts and release partial funds.

July (cont.)



Work continues from prior fiscal year through August:

- Review and revise notification memo and LEA maintenance of effort (MOE) compliance calculation process as needed.
- Resubmit MOE reduction and coordinated early intervening services (CEIS) data if required.
- Calculate and inform LEAs of the amount of funds that must be spent on parentally-placed private school children in the next fiscal year.
- Check LEA grant applications for assurance that LEAs are calculating excess cost correctly.

August



September



US Department of Education (ED) due dates:

- Expiring federal IDEA VI-B grant funds must be encumbered (end of 27 month obligation period is September 30th).

Recommended due dates for the following activities:

- Provide LEAs with training, tools, and resources for fiscal monitoring.

Work continues from previous fiscal year:

- Review LEA MOE compliance submissions for LEAs and provide individual technical assistance to LEA staff upon request.
- Check LEA grant applications for assurance that LEAs are calculating correctly.

Reminders to LEAs and Risk Management: July - October

Excess cost

- Remind LEAs to determine the actual amount of funds spent on children with disabilities for the previous year.
- Remind LEAs to complete compliance check for the proceeding year.

Risk Management: LEA

- Identify risk factors and select LEAs for monitoring (runs through December).
- Develop and/or revise fiscal monitoring tools.

October



Allocation of IDEA Part B subgrants to LEAs

- State receives remainder of Section 611 and Section 619 grants.
- State makes additional funds available to LEAs.

Risk Management: State educational agency (SEA)

- After October 1st, review OSEP Differentiated Monitoring and Support reports, seek technical assistance and ensure timely responses on all identified areas of concern.

October (cont.)



Risk Management: LEA

- Begin to conduct fiscal monitoring activities (runs through June).

Recommended due date for the following activities:

- Finish checking LEA grant applications for assurance that LEAs are calculating correctly.

November



LEA MOE

- Begin to collect all LEA MOE failure repayment amounts from LEAs, if required by SEA policies and procedures (runs through February).

Allocation of IDEA Part B subgrants to LEAs

- Finalize Section 611 and Section 619 subgrants, including eligible new and expanding charter school LEAs, using current year data.
- Adjust amounts including recovering from and redistributing to LEAs as needed (runs through March).

Recommended due dates in November:

- Notify each LEA of the final LEA MOE compliance decision.

Technical Assistance: October - December



Equitable Services – Proportionate Share

- Provide technical assistance to enable LEAs to hold timely and meaningful consultation with representatives of parentally-placed private school children with disabilities prior to determining child count.
- Provide technical assistance to LEAs as they conduct the 618 data collection of the annual count of children with disabilities including the number of parentally-placed private school children with disabilities.

December



ED due dates in December:

- Expiring federal IDEA VI-B grant funds must be liquidated by December 30th (end of 90 day liquidation period).

Recommended due dates for December:

- Risk factors should be identified and LEAs should be selected for monitoring.

Begin excess cost activities that run through June:

- Monitor LEA compliance of excess cost for the prior year and provide technical assistance as needed to ensure they are meeting excess cost requirements.
- After child count is determined in the current year, provide technical assistance to LEAs to determine the minimum amount of funds to expend for the current year.

January

Happy new year!



No new tasks begin but ongoing work continues...

- State grant application
- Maintenance of state financial support (MFS) data collection
- LEA MOE repayment collection
- Part B subgrant recalculation and finalization
- MOE reduction and CEIS data submission prep
- Excess cost
- Fiscal monitoring activities

Ongoing Work: December – February



State grant application

- Develop a timeline and plan for timely submission of state grant application.
- Fill out the new grant application and interactive spreadsheet.
- Collect information from other state agencies for MFS data.
- Plan for publication of 60 day notice and 30 day public comment period.

Ongoing Work: Dec – Feb (cont.)



MFS

- Verify funds made available from prior year and current year for accuracy, reliability, and completeness.

LEA MOE

- Collect all LEA MOE failure repayment amounts from LEAs, if required by SEA policies and procedures.

MOE reduction and CEIS data submission prep

- Determine LEAs significant disproportionality status (runs through April).

February



Continue the December – February work or consider using this time for year long activities

Equitable Services – Proportionate Share

- Provide technical assistance to enable LEAs to hold timely and meaningful consultation with representatives of parentally-placed private school children with disabilities prior to determining child count.

Risk Management: SEA

- Review state audit findings and complete corrective actions within one year.

March



MFS

- Calculate total funds made available and per capita for Section V.

LEA MOE

- Review and revise notification memo, LEA MOE eligibility calculation process, and LEA applications for IDEA funds for eligibility standard for subsequent fiscal year.

March (cont.)



Equitable Services – Proportionate Share

- Calculate and inform LEAs that any funds unobligated by June 30th must be obligated as carry-over for one additional year to be spent on parentally-placed private school children with disabilities (runs through June).

Recommended due dates in March:

- Begin 60 day public posting period
- Post and accept comment for 30 day public comment period
- Submit all LEA MOE failure repayment amounts to the federal government according to the specified process

April



State grant application

- Begin to revise the state grant application and obtain signatures.
- Provide data for Section V of the Part B application and obtain certification.

Allocation of IDEA Part B subgrants

- Finalize list of new, significantly expanding, or closing charter schools.
- Determine whether base payment adjustments will be needed.
- Review LEA applications to determine eligibility for Part B subgrants.
- Assist LEAs to complete applications and demonstrate eligibility, including planned expenditure and allowable costs.

April (cont.)



MOE reduction and CEIS data submission prep

- Provide technical assistance to LEAs on the process for comprehensive and voluntary CEIS.

Recommended due dates in April:

- Notify all IDEA grantees of application availability and submission deadline.
- Fiscal office provides LEA final subgrants amounts for current and previous year and LEA MOE status from previous year.
- Finalize LEA significant disproportionality status.
- Determine amount reserved for comprehensive and voluntary CEIS.
- Provide number of students receiving CEIS and then subsequently identified as a student with a disability.

April through June



LEA MOE

- Review LEA IDEA applications and budget for LEA MOE eligibility standard.
- Contact LEAs with incomplete information or budgets indicating that eligibility standard is not going to be met.

Excess Cost

- Remind LEAs to begin tracking expenditures to conduct excess cost compliance check.

April through June (cont.)

Equitable Services – Proportionate Share

- Calculate and inform LEAs that any funds obligated by June 30th must be obligated as carry-over for one additional year to be spent on parentally-place private school children with disabilities.
- Calculate and inform LEAs of the amount of funds that must be spent on parentally-placed private school children in the next fiscal year.

May



Allocation of IDEA Part B subgrants to LEAs

- For the forthcoming year:
 - Calculate preliminary state set-aside amount.
 - Calculate base payment and population/poverty subgrant amounts for each eligible LEA. Notify LEAs of preliminary subgrant amounts for budgeting purposes.
- For the current year:
 - Determine if any LEAs will not use the full amount of allocated funds and reallocate the unused amounts.

ED due dates in May:

- Submit Part B application.
- Submit MOE reduction and CEIS data: first Wednesday in May.

June



Recommended due dates in June:

- Notify LEAs regarding potential eligibility/ineligibility for LEA MOE adjustment in the upcoming fiscal year.
- Complete review of initial LEA applications to determine eligibility for Part B subgrants. Assist LEAs to complete applications and demonstrate eligibility, including that planned expenditures are allowable costs.
- Notify LEAs of final LEA MOE eligibility standard decisions and final subgrant approval.

ED due dates in June:

- IDEA VI-B grant year ends June 30th.

June (cont.)



Reminder! Ongoing work with recommended June due dates

- After determining the LEAs that did not meet the compliance checks for excess cost in prior years, provide technical assistance to ensure they are meeting excess cost requirements.
- After child count is determined in the current year, provide technical assistance to LEAs to determine the minimum amount of funds to expend for the current year.
- Calculate and inform LEAs that any funds unobligated by June 30th must be obligated as carry-over for one additional year to be spent on parentally-placed private school children with disabilities.
- Finish conducting fiscal monitoring activities.

The Fiscal Timeline Tool

Purpose of Fiscal Timeline Tool



Provide information on state fiscal activities related to IDEA

- For state directors, staff new to fiscal responsibilities, and others.

Outline major activities and hard deadlines

- Provide suggested timeframes and deadlines for ongoing work.

Provide detailed information and resources for specific fiscal activities

Navigating the Timeline Document



Key

- ➤ Ongoing Work
- ● Recommended Due Date for SEA Process
- ★ ED Due Date

Section Headers

Activity Description

Year and Months

Additional Information Tabs

Feedback: What to look for

Organization

- By activity vs. month.

Alignment and content

- Does this align with the carousel activity?
- What about your existing timeline?
- Do the additional information tabs have the appropriate depth of content?

Accessibility

- Is this a tool you would use?
- What would make this tool more helpful?

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