



COLORADO
Department of Education

IDEA Fiscal Assurances, Performance Reports and EOY Expenditure Reporting

Exceptional Student Services Unit/Grants Fiscal Management Office

June 7, 2016



Agenda

Welcome and Overview

IDEA Timeline

Fiscal Assurances

Performance Reports

EOY Expenditure Reporting

Q and A

IDEA Timeline

2016-17 Federal Application Narrative due	June 10, 2016
2016-17 Federal Application Budget due	June 30, 2016
2016-17 Special Ed Fiscal Assurances due	July 1, 2016
2015-16 Performance Reports due	July 15, 2016
2015-16 EOY Expenditure Report due	September 30, 2016

Risk Assessments and Fiscal Assurances

IDEA - Subpart C - Local Educational Agency Eligibility 34 CFR §§300.200-300.202

Condition of Assistance, Consistency with State Policies, Use of Amounts

ECEA - 1 CCR 301-8 §§7.01 and 2.44

Record Keeping, Special Education Expenditures

Uniform Grant Guidance - 34 CFR §§200.331

**Performance and Financial Monitoring and Reporting - Requirements for
pass-through entities**

EDGAR - 34 CFR §§76.702, 76.722, and 76.770

**Fiscal control and fund accounting procedures, Subgrantee reporting requirements,
State procedures to ensure compliance**

Fiscal Assurances

By checking each box, I certify that my AU/SOP meets the requirements of each assurance.

- The AU/SOP has written accounting policies and procedures to assure uniform practices in Maintenance of Effort. (34 CFR § 300.203)
- The AU/SOP uses the same policies and procedures for accounting and expending IDEA Part B and Preschool funds as it does for its state ECEA funds. [ECEA Rules 7.01 (3) and 7.03(2)]
- All appropriate accounting staff are trained on, and have access to, current state and federal policies, procedures and instructions on accounting for and expending IDEA Part B, IDEA Preschool, and state ECEA funds.
- The AU/SOP has procedures in place to ensure that only the excess cost of educating students with disabilities are charged to IDEA Part B, IDEA Preschool and state ECEA fund sources. (34 CFR § 300.202 and ECEA Rule 2.44)

This form must be completed, signed by the Special Education Director, and submitted by July 1 of each fiscal year. Scan and email the Fiscal Assurances page to Kim Boylan in ESSU - Finance and Operations at CDE via email at boylan_k@cde.state.co.us. If you are unable to scan, you may send via mail to: CDE, Exceptional Student Services Unit, Attn: Kim Boylan, 1560 Broadway, Ste. 1100, Denver, CO 80202, or by fax (303) 866-6767.

What happens if....

Check only the boxes in which you can provide assurances

Provide documentation, via a separate word document or email, as to why specific assurances can't be provided

We will follow up with the AU on specific assurances

Performance Reports

OLD EDGAR 34 CFR Part 76.722 A State may require a subgrantee to submit reports in a manner and format that assists the State in complying with the State reporting requirements and in carrying out other responsibilities under the program.

NEW EDGAR 2 CFR Part 200.301 The recipient must relate financial data to performance accomplishments of the award. The recipient's performance should be measured in a way that will help the Federal awarding agency and other non-federal entities to improve program outcomes, share lessons learned, and spread the adoption of promising practices.

Performance Reports Examples

Objective/Activity: Employ appropriately licensed and endorsed special education personnel...Salaries and benefits of instructional and support staff...

Evaluation: All licensed staff will be evaluated, yearly, using the district and SB-191 evaluation system. Teacher effectiveness, student achievement and progress monitoring will be assessed through this process. Additionally, special education programs are reviewed yearly, to determine staff needs and program needs in order to assure that all students in special education are receiving FAPE.

Performance Report: Licensed staff were evaluated utilizing the Teacher Effectiveness Standards and Student Learning Outcomes. All teachers received a score of at least Proficient or higher. SLOs were also in the “Expected or above range”. Time and Effort documentation is available for all providers who are funded through federal dollars. Evaluation and monitoring of program needs assures that all students in special education are receiving FAPE and that there are sufficient licensed personnel to provide those services.

Objective/Activity: Non-specific staff...Salaries and benefits of substitutes...

Evaluation: Appropriately licensed substitute teachers will be utilized for instruction when special education teachers are unavailable due to leave.

Performance Report: We have 23 licensed substitute teachers. We utilized their services for students with disabilities during 2 professional development days when a majority of our special education teachers were receiving training in literacy. The substitute teachers followed through with instruction that was outlined in teachers' lesson plans to meet the individual needs of students on IEPs. The substitute teachers also provided coverage/instruction when teachers were on leave (vacation/sick). All substitute teachers complete a daily "end of day" progress report to ensure communication with the teacher.

Objective/Activity: Purchase services...Expenditures for repairs and maintenance of specific special education equipment...

Evaluation: IDEA funds will be used to maintain equipment and devices specific to individual students' needs as identified on their IEPs.

Performance Report: We had 4 communication devices that were in need of repair this year. The repairs were needed to ensure access to the general education curriculum and classroom for students with communication needs identified in their IEPs. In addition, maintenance was needed on equipment used in our 18-21 transition services program.

Objective/Activity: Professional Development...Expenditures for presenter/speaker fees...supplies/materials/printing and duplication services...

Evaluation: Our professional development initiatives will focus on instructional and behavioral interventions this year. Participants will be expected to utilize strategies learned within their classrooms and provide documentation as to how the strategies were utilized and results from the strategies.

Performance Report: IDEA funds were used to bring Richard Villa to our district. Richard provided training on organizational and instructional support systems for educating all students within the general education setting. "A Guide to Co-Teaching" was purchased for all attendees, and book studies were conducted across the district. Each participant completed an end of year progress report, identifying strategies which they utilized in their classrooms. 90% of the attendees identified face-to-face planning time and accountability check-ins as the most useful strategies.

Early Intervening Services

Objective/Activity: Provide activities to implement CEIS that include staff, professional development, and materials...

Evaluation: Students receiving CEIS during the school year will be tracked, and information will be made available to CDE. In addition, the number of students who received CEIS during the past 2 school years and who received special education services during the current school year will also be tracked.

Performance Report: 5 students received CEIS during this school year. 3 of those students will continue receiving CEIS next school year. In addition, one student who has received CEIS over the past 2 years is currently being evaluated for special education services.

Private Schools

Narrative: In consultation with the non-profit private schools within our district and parent representatives of parentally-placed private school students with disabilities, it has been determined that the proportionate share of IDEA Part B funds will be used for consultation between the identified schools and district personnel including special education teachers, speech language pathologists, and related service providers. Private school staff will also be invited to participate in our professional development opportunities.

Evaluation: Consultation services will be scheduled and documented, and personnel will document time and effort specific to private school consultation – separate from their other assignments.

Performance Report: 2 students were identified as private school students. A special education teacher and a speech language pathologist provided 15 hours each of consultation. Their time and effort reporting documented specific time spent in consultation with the private schools.

End of Year Procedures

End of Year Timeline

End of Year Process

Final Request for Funds

Carryover

End of Year Timeline

- **The Fed App will be open on July 1, 2016 and remain open until September 30, 2016.**
- **During this time you will be able to update your budgeted line items to actual expenses.**
- **A new Request For Funds (RFF) will be available for 15-16 requests shortly after 9/30/16.**
- **After the new RFF is available you will be able to request any warrants needed to close out your 15-16 Part B and Preschool.**

End of Year Process

- **Once opened on July 1st you will be able to add, delete, and adjust any line items needed to convert your budgeted line items to actual expenses.**
- **The process is exactly the same as the initial budget window, and all revision windows.**
 - Please refer to prior webinars for details on the process if you are unfamiliar, or contact me directly (contact information at the end of this presentation).
- **Once approved this will be your final 15-16 approved amount for which all payments and carryovers will be based on.**

End of Year Process

- **Important things to remember:**
 - The approved amount will be what you can request as a “final payment”.
 - The difference between the allocated amount and the approved amount will become your carryover for 16-17.
- **Example:**
 - 15-16 Allocation \$1,000,000.
 - 15-16 Approved Budget \$950,000.
 - 15-16 Requests to for Reimbursement to date: \$800,000.
 - Based on this scenario the district can request \$150,000 as a final 15-16 expense reimbursement to get their requests in line with their actual reported expenses, and \$50,000 will remain as carryover.

End of Year RFF

- **The request For Funds (RFF) will be available once we have reviewed and finalized approval of the line items for your district.**
 - This process may take a few weeks. Our goal will be to have an updated version of the RFF available by mid October so you can make any necessary 15-16 requests.
 - There is not final payment that will be automatically calculated and sent.
 - All payments are based on requests even the “final” request made during the year end process.
- **It is important to use the appropriate RFF for each years request.**
 - There will be a 15-16 and a 16-17 RFF available and all districts need to keep their requests separate if they are requesting funds for different years. Please do not lump your prior year and current year requests in one RFF. This may lead to reconciling issues down the road.

End of Year Carryover

- **A districts carryover is the difference between the yearly allocation and their final approved expenses populated in the Fed App system.**
- **Carryover will be calculated at the same time as the Final 15-16 RFF and available mid October.**
- **The new 16-17 RFF will be updated in mid October to reflect the updated carryover amount.**
- **While you are entering in your 16-17 initial budget you can request a temporary carryover as a placeholder for budgeting purposes.**
 - Please note that this amount is only an estimate provided by you and may change once we have final 15-16 approved expenses.

ESSU Contacts

- **Barbara Goldsby, Director-Finance and Operations**
(303) 866-6695 Goldsby_b@cde.state.co.us
- **Vicki Graham, Supervisor-Finance and Operations**
(303) 866-6442 Graham_v@cde.state.co.us
- **Lauren Rossini, Licensure Specialist**
(303) 866-6688 Rossini_l@cde.state.co.us
- **Kim Boylan, Assistant – Finance and Operations**
(303) 866-6690 Boylan_k@cde.state.co.us

Grants Fiscal Management Contacts

- **David Schneiderman, Supervisor**
(303) 866-6689 Schneiderman_d@cde.state.co.us
- **Tim Kahle, Grants Fiscal Analyst**
(303) 866-6034 Kahle_t@cde.state.co.us
- **Evan Davis, Grants Fiscal Analyst**
(303) 866-6129 Davis_e@cde.state.co.us