

# Individuals with Disabilities Education Act (IDEA) Oversight: Updates and Reminders

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# Agenda

- High-Cost and State Special Schools (SSS) Transportation Reimbursement
- Coordinated Early Intervening Services (CEIS) and Comprehensive Coordinated Early Intervening Services (CCEIS)
- IDEA Partnership for Systemic Change Grants
- De minimis
- Maintenance of Effort (MOE): Exceptions in Subsequent years



# High-Cost and SSS Transportation Reimbursement Updates

# High-Cost and SSS Reimbursement Timeline

## ▪ Week of November 18-22:

- Award Amounts for LEAs will be uploaded end of Thursday in ePlan located in the TDOE Resource Folders under IDEA Information, Guidance, PPTs, & Webinars.
- Emails with instructions will be sent to LEA special education directors with the amounts for IDEA High Cost and IDEA SSS Reimbursement by the end of this week.

## ▪ December 2024:

- TDOE F&A will process and have payments electronically transferred in Edison to LEAs the beginning of December.
- The IDEA High Cost and State Special Schools Transportation reimbursement grants award notifications (GANs) will be in the discretionary award notification section in the FY24 Data and Information instrument in ePlan next month.



# High-Cost and SSS Reimbursement Timeline

## ▪ December 2024-Winter 2025:

- LEAs reimbursed for FY24 SSS Reimbursement must revise their SEER on the Non-supplanting Maintenance of Effort Page of the FY25 CFA.
- The SSEER will need to contain all state and local funds (i.e., State Preschool Grant funds) and consider the amount of this award.
- The amount on the SEER and Non-Supplanting Maintenance of Effort pages in the FY25 CFA must match the uploaded SEER.



# High-Cost and SSS Transportation Reimbursement Reminders



# **FY25 IDEA High-Cost and SSS Reimbursement Applications: Common Needed Corrections**



## **K-12 or Preschool Page Corrections**

- Service dates must fall within the July 1, 2024 – June 30, 2025 date range.

## **Dates of Service Documentation Upload Corrections**

- Local Education Agencies (LEAs) must redact all Personally Identifiable Information (PII) from Individualized Education Programs (IEPs), Prior Written Notices (PWNs), etc., with only State Student ID viewable on each page.
- LEAs must upload all IEPs and addendums that cover the services/transportation provided within the timeframe of July 1, 2024, – June 30, 2025.
- LEAs must upload the IEP Cover Page, Service Page, and Transportation Page, if applicable, for each IEP and IEP addendum.

# FY25 IDEA High-Cost and SSS Reimbursement Applications: Common Needed Corrections



## Supporting Documentation Upload Corrections

- Direct Services Involving Payroll:
  - Accounting analysis/documents must show payroll activity for the high cost.
  - Redact social security numbers for employees. Note: Names of employees are acceptable.
- Transportation Reimbursements:
  - Purchase orders, checks, etc., must show approvals (i.e., signatures or initials with dates) that occurred before payment.
- Parent Providing Transportation:
  - Uploads must include monthly mileage logs with parent and LEA signatures.
  - Uploads must also include the account analysis/documents showing payment activity.



# Let's take a look.....

**Example 1:** If a student is attending a state special school, such as Tennessee School for the Deaf (TSD), and the LEA is requesting reimbursement for transporting the student to and from TSD, would this be an acceptable upload?

Student Placement : TSD		
Expenses/Month	Transportation	Tuition/Fees
August	\$840	
September	\$1067.50	
October	\$768.13	
November	\$822.50	
December	\$665	
January	\$1192.10	
February	\$1192.10	
March	\$1118.74	
April	\$1137.08	
May	\$1247.12	
Total	\$10050.27	



# Let's take a look.....

**Example 2:** Would this uploaded email attachment with amounts for 3 different students being transported be enough for approval of reimbursement of one bus driver and expenses?

<b>Justifications 2023-2024</b>	
<b>High Cost</b> (6-21) [Redacted] - Bus Driver to TSD Salary: \$8,135.39	<b>3 students (TSD) (1/3) per student</b> \$2,711.80 per student
Sharp's Total Performance: \$81.94 Oil change	\$27.31 per student
Fuel for Bus 68: (July \$25.00, November \$670.25) Total \$695.25	\$231.75 per student



# Let's take a look.....

**Example 3:** Looking at this upload with the breakdown of transportation expenses... is this approvable for reimbursement?

Transportation High Cost Items for [redacted] and [redacted]	
Oil Change 2ea	
Oil Filter	\$21.80
Vehicle Oil	\$156.80
Labor =	\$50.00
Total =	\$228.60
Fuel =	\$6,295.64



# Let's take a look.....

**Example 4:** If the LEA of this student wants to seek reimbursement for high-cost expenses related to transportation for a bus assistant, would it be approvable?


Special Transportation			
Transportation Type	Special Instructions	Num Session	Session Length
Bus with Seat Belts	[Redacted] attends Tennessee School for the Deaf Nashville on the campus of Tennessee School for the Blind. He requires transportation daily, morning and afternoon, Monday-Friday.	10 per week	90 min



# Let's take a look.....



**Example 5:** If an LEA is requesting high-cost reimbursements for a contracted service with a facility for the month of April, and you have these uploads provided, would it be approvable?



**Genesis Learning Centers**

**Billing Period:** 4/1/24-4/30/24

**Genesis Invoice #:** 04302024-10

**Date:** 4/30/2024

Direct Special Education						
Type of Service	Provider Title	Sessions Per	Time Per Session	Hours Per Week	Beginning - Ending Dates	Location of Services
Special Day School	Special Education Staff	5 times/W	7 hours	35	10/26/2023 - 10/24/2024	Private Separate School

**Individual Education Program (IEP)**

From: 10/26/2023 To: 10/24/2024

Annual  Amendment

Description of Service	Student Count	Billable Days	Cost per Day	Total
All Students	3	22	\$ 200.00	\$ 13,200.00

# CEIS and CCEIS Reminders

# CEIS and CCEIS Reminders



## CEIS

- **Voluntary set-asides designed to address the needs of students not currently identified for special education.**
- LEAs can choose to use a portion of their IDEA Part B funds for services to a defined group of at-risk students
- K–12 (emphasis K–3); Pre-K not eligible
- Permitted Activities:
  - Professional Development for teachers and other school staff to enable personnel to deliver scientifically based academic and behavioral interventions.
  - Educational and behavioral evaluations, services, and supports

**Voluntary up to 15 percent of IDEA Part B funds (611 and 619)**



# CEIS and CCEIS Reminders



## CCEIS

- **Mandatory** set-asides are used to address areas of disproportionality for LEAs identified as significantly disproportionate for one or more racial/ethnic groups based on:
  - ❖ identification;
  - ❖ educational environment; and/or
  - ❖ discipline.
- Age 3 – Grade 12
- CCEIS **cannot be limited** to only students with disabilities
- LEA must reserve the maximum amount of funds under section 613(f) of the Act to provide services to address factors contributing to the significant disproportionality. (34 CFR 300.646(d))
- Allowable Activities:
  - Professional development and educational and behavioral evaluations, services, and supports
  - These activities must address factors and policy, practice, or procedure contributing to significant disproportionality.

**Mandatory exactly 15 percent of IDEA Part B funds (611 and 619)**

# CEIS and CCEIS continued...



- Same period of availability as IDEA funds
  - LEAs have 27 months to obligate funding and an additional 3 months to liquidate funds and complete all reporting obligations
- LEAs must demonstrate all expenditures associated with the implementation of CCEIS and CEIS
  - Time for employees paid in whole or part- must be documented in time and effort
  - Ensure that funds are fully and appropriately expended on activities that are reasonable and necessary

# Let's take a look.....

## Example 1:

What about these charges towards this LEA's CCEIS set-asides... is this allowable?

*(Add rows as needed) - This is not the SPED GP budget.*

71100-471	\$ 120,000.00	\$ 97,500.00	\$ 22,500.00
72130-124	\$ 318,400.00	\$ 182,710.95	\$ 135,689.05
72130-130	\$ 98,100.00	\$ 98,058.08	\$ 41.92
72130-171	\$ 135,000.00	\$ 49,989.64	\$ 85,010.36
72130-163	\$ 592,553.55	\$ 105,509.68	\$ 487,043.87
72130-189	\$ 260,000.00	\$ 218,950.09	\$ 41,049.91
72130-201	\$ 83,331.32	\$ 37,990.41	\$ 45,340.91
72130-204	\$ 137,691.94	\$ 59,763.83	\$ 77,928.11
72130-206	\$ 1,669.50	\$ 270.34	\$ 1,399.16
72130-207	\$ 249,700.00	\$ 105,414.38	\$ 144,285.62
72130-212	\$ 19,488.78	\$ 9,119.53	\$ 10,369.25
72130-299	\$ 3,763.35	\$ 949.35	\$ 2,814.00
72130-369	\$ 15,000.00	\$ -	\$ 15,000.00
72130-370	\$ 15,000.00	\$ 216.62	\$ 14,783.38
72210-196	\$ 10,000.00	\$ -	\$ 10,000.00
72210-524	\$ 25,958.20	\$ 32,000.63	\$ (6,042.43)
72710-399	\$ 40,000.00	\$ -	\$ 40,000.00
<b>Total 141 ARP IDEA CCEIS GP Budget</b>	<b>\$ 2,125,656.64</b>	<b>\$ 998,443.53</b>	<b>\$ 1,127,213.11</b>
<b>Total 142 ARP IDEA CCEIS IDEA Budget and 141 ARP IDEA CCEIS GP Budget</b>	<b>\$ 2,125,656.64</b>	<b>\$ 998,443.53</b>	<b>\$ 1,127,213.11</b>

# Let's take a look.....



**Example 2:** Is this CCEIS template aligned to the approved CCEIS Mandatory lines in the CFA budget?

141 CCEIS GP Budget	Approved ePlan Budget	LEA Expenditures	Remaining Funds
Line Item			
(Add rows as needed)			
72130-124	\$ 321,500.00	\$ 108,290.00	\$ 213,210.00
72130-130	\$ 95,000.00	\$ 56,033.88	\$ 38,966.12
72130-171	\$ 135,000.00	\$ 28,577.29	\$ 106,422.71
72130-163	\$ 133,884.00	\$ 70,421.40	\$ 63,462.60
72130-189	\$ 260,000.00	\$ 146,818.93	\$ 113,181.07
72130-201	\$ 53,258.00	\$ 23,709.06	\$ 29,548.94
72130-204	\$ 94,000.00	\$ 36,924.68	\$ 57,075.32
72130-206	\$ 300.00	\$ 184.03	\$ 115.97
72130-207	\$ 204,745.35	\$ 72,228.95	\$ 132,516.40
72130-212	\$ 14,000.00	\$ 5,702.13	\$ 8,297.87
72130-299	\$ 705.59	\$ 653.13	\$ 52.46
72130-369	\$ 25,000.00		\$ 25,000.00
72130-370	\$ 25,000.00		\$ 25,000.00
72210-196	\$ 170,000.00		\$ 170,000.00
72210-471	\$ 120,000.00	\$ 97,500.00	\$ 22,500.00
72210-524	\$ 443,263.70	\$ 18,680.36	\$ 424,583.34
72710-315	\$ 30,000.00		\$ 30,000.00
<b>Total 141 CCEIS GP E</b>	<b>\$ 2,125,656.64</b>	<b>\$ 470,959.27</b>	<b>\$ 1,459,932.80</b>

				22.7 POSITIONS Revision 3/21/22 Updated to add medicare for salary of 25 additional EA positions
72130-299	Long Term Disability		\$ 3,763.35	LTD for the positions above 22.7 positions Revision 3/21/22 Updated to reflect LTD for additional 25 EAs added in Jan 2022 to equal 47.7 FTE
72210-471	Software		\$ 120,000.00	Insights to Behavior Data collection management and Positive Behavior Support Software
72130-370	Contract for sub teacher -non certified		\$ 15,000.00	Substitutes for Educational Assistants or training related to software or professional development ***** last yr amt
72210-524	Professional Development		\$ 35,958.20	Professional Development including but not limited to the following topics: Legal Conferences, Discipline Institutes, Trauma Informed Practices, Restorative Practices, Positive Behavioral Supports, and Behavioral Best Practices This includes travel expenses, lodging, and per diem expenditures
72130-369	Contract for Sub teacher- Certified		\$ 15,000.00	Substitutes for training related to software of professional development Revision #2: add additional funding Revision 4/11/22
72210-196	In-Service Training		\$ 10,000.00	Stipends for training provided by internal staff or attended by internal staff outside of the regular contract to address discipline and de- escalation Revision #2: add additional funds
72710-399	Other Contracted Services		\$ 30,000.00	Contract for special transportation of students with significant behavioral needs who are unable to ride the special education bus Revision #2: add additional funds Revision 3.21.22
			<b>Total:</b>	\$ 2,125,656.64

\* Must use general education account codes. DO NOT use special education specific codes.  
\*\* NOTE: Justifications, detailed with specific information must be given for each line item listed above.

# Let's take a look.....



**Example 3:** What can you tell from this upload for CCEIS monitoring?

141 General Purpose School						
CCEIS Comprehensive Coordinated Early Intervention Svcs						
Account	Description	Total Budget	YTD Actual	YTD Encumbrances	Balance	MTD Actual
<b>Revenues</b>						
46590	Other State Education Funds	15,036.19	0.00	0.00	15,036.19	0.00
-	-					
49800	Transfers In	0.00	(15,036.19)	0.00	(15,036.19)	(15,036.19)
-	-					
<b>Total</b>	<b>Revenues</b>	<b>15,036.19</b>	<b>(15,036.19)</b>	<b>0.00</b>	<b>0.00</b>	<b>(15,036.19)</b>
<b>Expenditures</b>						
71100	Regular Instruction Program	(12,287.44)	0.00	0.00	(12,287.44)	(11,822.50)
116	- - Teachers					
71100	Regular Instruction Program	(932.34)	0.00	0.00	(932.34)	(733.00)
201	- - Social Security					
71100	Regular Instruction Program	(1,598.15)	0.00	0.00	(1,598.15)	(1,256.73)
204	- - State Retirement					
71100	Regular Instruction Program	(218.26)	0.00	0.00	(218.26)	(171.43)
212	- - Employer Medicare					
99100	Transfers Out	0.00	0.00	0.00	0.00	0.00
590	- - Transfers To Other Funds					

# Let's take a look.....



**Example 4:** What can you tell from this upload for CCEIS monitoring?

Fund : 142		School Federal Projects	
Account Number	Account Description	Budget Amount	Budget Amendments
<b>70000 Education</b>			
<b>71000 Instruction</b>			
<b>71200 Special Education Program</b>			
116	CCEIS Teachers	(36,862.28)	0.00
201	CCEIS Social Security	(2,797.04)	0.00
204	CCEIS State Retirement	(4,794.46)	0.00
212	CCEIS Employer Medicare	(654.78)	0.00
Total	71200 Special Education Program	<b>(45,108.56)</b>	<b>0.00</b>
Total	71000 Instruction	<b>(45,108.56)</b>	<b>0.00</b>
Total	70000 Education	<b>(45,108.56)</b>	<b>0.00</b>
Total For Fund:	142	<b>(45,108.56)</b>	<b>0.00</b>

# IDEA Partnership for Systemic Change Grants





# IDEA Partnership for Systemic Change Grant Important Reminders



- LEAs have until June 30<sup>th</sup> each year to obligate funding.
- Must track funds using cost center/account subfund-code (890-899)
- Will be monitored in the Spring and will upload supporting documentation:
  - Must upload Statements of Expenditures (must clearly show cost center/ subfund-code)
  - Photographs of equipment purchased, if applicable
  - Semi-annual or Personnel Activity Report (PAR), if applicable

# De minimis

# de minimis



- Charges to federal awards for salaries must be based on records that accurately reflect the work performed, and they must be allocable to IDEA Part B. If a special education director is paid 100% from IDEA Part B, the expectation is that he/she spends 100% of his/her time working in special education. If the director also has other duties, such as 504, his/her time spent on each activity should be documented, and the salary should be paid in accordance with the actual time spent on each. For example, if a director spends 90% of his/her time performing duties in special education, and 10% of his/her time working with students with 504 plans, only 90% of her salary should be paid with IDEA Part B funds.
- This would mean that the director would be required to keep documentation in the form of Personnel Activity Reports (PARs) or something similar. The standards for documenting personnel expenses (also known as "time and effort") can be found here: [2 CFR 200.430\(i\)](#).

# Maintenance of Effort (MOE): Exceptions in Subsequent years

# §300.204 Exception to maintenance of effort



Notwithstanding the restriction in [§ 300.203\(b\)](#), an LEA may reduce the level of expenditures by the LEA under Part B of the Act below the level of those expenditures for the preceding fiscal year if the reduction is attributable to any of the following:

- (a) The voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
- (b) A decrease in the enrollment of children with disabilities.
- (c) The termination of the obligation of the agency, consistent with this part, to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child—
  - (1) Has left the jurisdiction of the agency;
  - (2) Has reached the age at which the obligation of the agency to provide FAPE to the child has terminated; or
  - (3) No longer needs the program of special education.
- (d) The termination of costly expenditures for long-term purchases, such as acquiring equipment or constructing school facilities.
- (e) The assumption of cost by the high-cost fund operated by the SEA under [§ 300.704\(c\)](#).

# How does taking the exceptions in §300.204 affect the required amount of expenditures that an LEA must make in a subsequent year?



- If an LEA properly takes the exceptions or the adjustment to reduce the level of local, or State and local, expenditures otherwise required in a fiscal year, **the LEA would be required in subsequent fiscal years to maintain effort at the reduced level** – except to the extent that the LEA increases the actual level of expenditures above the required level of expenditures for that fiscal year.

Additional information can be found here:

<https://sites.ed.gov/idea/files/idea/policy/speced/guid/idea/memosdcltrs/osepmemo1510leamoeqa.pdf>

Questions?



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**Thank You!**