

**FY 2016**  
**SPECIAL EDUCATION FUNDING MANUAL**  
**FOR THE *INDIVIDUALS WITH DISABILITIES***  
***EDUCATION ACT***  
**(*IDEA*) PART B**  
**Effective Date – July 1, 2015 to June 30, 2016**



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Civil rights compliance inquiries related to the OSDE may be directed to the Affirmative Action Officer, Room 111, 2500 North Lincoln Boulevard, Oklahoma City, Oklahoma 73105-4599, telephone number (405) 522-3319; or, the United States Department of Education's Assistant Secretary for Civil Rights. Inquiries or concerns regarding compliance with Title IX by local school districts should be presented to the local district Title IX coordinator.

# SPECIAL EDUCATION FUNDING MANUAL

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# **Introduction to Individuals with Disabilities Education Act (IDEA)**

## **Part B Funding**

Federal legislation enacted in 1975 (Education for All Handicapped Children's Act, Part B, as amended, Public Law (P.L.) 101-476, P.L. 98-199 and P.L. 99-457) provides funds for special education and related services to local educational agencies (LEA) through the Oklahoma State Department of Education (OSDE) Special Education Services (SES). In 1990, P.L. 101-476 amended the wording from Education of the Handicapped Children's Act to Individuals with Disabilities Education Act (IDEA). On June 4, 1997, the IDEA Amendments of 1997 were enacted into law as P.L. 105-17.

On December 3, 2004, the IDEA Amendments of 2004 were enacted into law as P.L. 108-446. This fiscal year, most IDEA Part B funds will be awarded on the basis of a noncompetitive application. Funds are awarded to the OSDE by the United States Department of Education (USDE), Office of Special Education Programs (OSEP), to "flow-through" to the LEA contingent upon the LEA's consolidated application for IDEA Part B funds.

Section 611, or flow-through funds, will be awarded on a formula based on the number of students with disabilities ages 3 through 21 served on December 1, 1999, as well as the total student enrollment in the LEA (in both public and private schools located in the LEA) and the poverty level of the LEA (defined as the free and reduced lunch count within the LEA). The calculation comes from the October 1 count of the previous year.

Section 619, or Preschool, (P.L. 94-112 as amended by P.L. 99-457, 102-119, 105-17, and 108-446) funds are earmarked for children with disabilities ages 3 through 5, and are awarded on a formula based on the number of children with disabilities ages 3, 4, and 5 served on December 1, 1999, as well as the total enrollment in the LEA (in both public and private schools located in the LEA) and the poverty level of the LEA (defined as the free and reduced lunch count within the LEA). The calculation comes from the October 1 count of the previous year.

## Timelines for Submission of Applications

*Note: Expenditure reports (i.e., claims) will not be reimbursed prior to the approval of the LEA's Consolidated Budget Application for Federal Special Education Funds.*

- Each LEA must submit Assurances and the *LEA Implementation Agreement* through the Online Grants Management System by the **last Friday in June**, which is **June 24, 2016**.
- Assurances must be submitted online no later than the **last Friday in June** (34 CFR § 300.200). Funds must be obligated during the period of the project, which is **July 1, 2015, through June 30, 2016**.
- Current Year Allocation Notices will be posted on the Single Sign On system (SSO).
- Each LEA is required to close out FY 2015 by **Friday, September 19, 2015**.
- Each LEA is required to submit the *Individuals with Disabilities Education Act (IDEA) Part B Consolidated Application* through the Online Grants Management System before reimbursements can be submitted.
- Child Count will be taken through the OK EdPlan system for the October 1 Child count.
- End of Year Data Report is due **Friday, July 8, 2016** from OK EdPlan.
- Each LEA must submit other data (as required).

**Oklahoma State Department of Education (OSDE)**  
**Special Education Services (SES)**  
**IDEA Fiscal Accountability Overview**

The OSDE - SES must ensure fiscal accountability at each phase in the distribution and use of the IDEA Part B funds.

The purpose of the OSDE - SES's IDEA Funding Manual is to provide a comprehensive overview of fiscal policies, procedures, and mechanisms by which the OSDE accounts for the IDEA funds requirements, including:

**Use of Amounts**

- Ensure LEAs use the IDEA funds only to pay excess costs of providing special education and related services to children with disabilities [34 CFR §300.16 & 300.202];
- Ensure the IDEA funds are used to supplement and not supplant State, local, and other federal funds [34 CFR §300.162I, 300.202(a)(3)];
- Ensure that funds provided to an LEA under IDEA Part B must not be used to reduce the level of expenditures for the education of children with disabilities made by the LEA from local funds below the level of those expenditures for the preceding fiscal year [34 CFR §300.203];
- Ensure proper use of exceptions and adjustments to maintenance of effort [34 CFR §300.204 – 300.205]; and
- Prohibit reduction in the level of expenditures under 34 CFR 300.205(a), if LEA is not meeting IDEA Part B requirements [34 CFR §300.608(a) & 34 CFR §300.205(c)].

**Allowable Costs**

- Ensure that costs are necessary, reasonable, and allocable [OMB Circular A-87, EDGAR 34 CFR §80.22];
- Time and Effort Reporting [OMB Circular A-87]; and
- Equipment/Inventory Control [EDGAR 34 CFR §80.32].

**Private School Proportionate Share**

- Ensure that LEAs properly determine the proportionate share of IDEA funds to be spent on equitable services [34 CFR §300.133];
- Ensure proportionate share funds do not benefit a private school [34 CFR §300.141]. (Lindsey Nicole Henry Scholarship students cannot receive any services with these funds);
- Ensure appropriate use of public and private school personnel [34 CFR §300.142]; and

- Ensure LEAs control and administer the funds used to provide equitable services and hold title to and administer materials, equipment, and property purchased with those funds [34 CFR §300.144(a)].

### **Coordinated Early Intervening Services**

- Permit LEAs to use funds to develop and implement coordinated early intervening educational services (CEIS) in accordance with 34 CFR §300.226 [34 CFR §300.208(a)(2)];
- Require any LEA identified as having significant disproportionality to reserve the maximum amount of funds to provide CEIS [34 CFR §300.646(b)(2)]; and
- Ensure that LEAs using CEIS funds use those funds in accordance with 34 CFR §300.226(b) and annually report in accordance with 34 CFR §300.226(d) [34 CFR §300.226].

### **Schoolwide Programs**

- Ensure appropriate calculation and use of funds for schoolwide programs under section 1114 of the Elementary and Secondary Education Act (ESEA) [34 CFR §300.206 (a) & (b)]; and
- Ensure LEAs using Part B funds for schoolwide programs provide students with disabilities services in accordance with a properly developed individualized education program (IEP) and all the rights and services afforded under the IDEA [34 CFR §300.206I].

### **Additional Fiscal Requirements**

- Timely Obligation and Liquidation [EDGAR 34 CFR §§76.703, 76.707-76.710 & 34 CFR §80.23];
- Financial Management Systems [EDGAR 34 CFR §80.20 & EDGAR 34 CFR §76.702];
- Uniform Guidance Subpart F [EDGAR 34 CFR §80.26 & Super Omni circular];
- Cash Management/Efficient Transfers [31 CFR Part 205];
- LEA Application and Assurances [34 CFR §300.200 & EDGAR 34 CFR §§76.400 – 76.401 & GEPA 34 CFR §300.221]; and
- LEA Policies, Practices, and Procedures [34 CFR §300.201].

### **Allocations to LEAs**

Each year Oklahoma receives grants under Section 611 and Section 619 of the IDEA. The manner in which the amount of the State allocation is determined, as well as the required maximum and minimum amounts for:

- State Administration
- Other State-level activities
- High Cost fund
- Sub-awards to LEAs

is outlined in 34 CFR §300.703 of the IDEA regulations.

After setting aside necessary and allowable amounts for State administration and other State-level activities (as described in 34 CFR §300.704(b)), the OSDE must allocate the remainder of the grant as flow-through sub-awards to Oklahoma LEAs. The funding formula that the State is required to use in calculating these sub-awards is outlined in 34 CFR §300.705.

The funding formula may be summarized as follows:

- Each LEA receives a **base payment**. This is a predetermined amount equal to 75% of the total grant that the state received in FY 1999-2000. The base amount for individual LEAs was determined according to the funding formula that was applied to the total in 1999. However, as new charter LEAs come into existence each year, the base amounts of individual districts is adjusted based on a determination of which districts would have otherwise been responsible for providing services to the children in special education in the new charter LEAs.
  
- The remainder of the total after this base amount is allocated, is distributed as follows:
  - 85% on the basis of the relative numbers of children enrolled in public and private elementary schools and secondary schools within the LEA's jurisdiction and
  - 15% on the basis of the relative numbers of children living in poverty, as determined by the State Education Agency (SEA).

Each LEA receives an allocation notice from the OSDE. The Allocation Notices are found on the Single Sign On under Allocations.

**U.S. DEPARTMENT OF EDUCATION**

**SPECIAL EDUCATION  
FLOW THROUGH  
INDIVIDUAL WITH DISABILITIES EDUCATION ACT, PART B  
(P.L. 108-446)**

**Allocation Notice**

Project Code: 621

CFDA #: 84.027A

2015

SAMPLE

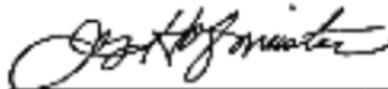
\_\_\_\_\_  
County

\_\_\_\_\_  
District

LEA FY 2015 Current Year Allocation \_\_\_\_\_

Grant Award #: H027A140051

Authorized by State Superintendent of Public Instruction



Oklahoma State Department of Education  
Joy Hofmeister, State Superintendent of Public Instruction

09/03/2014

**U.S. DEPARTMENT OF EDUCATION**

**SPECIAL EDUCATION  
FLOW THROUGH  
INDIVIDUAL WITH DISABILITIES EDUCATION ACT, PART B  
(P.L. 108-446)**

Project Code: 9.1  
CFDA #-8-274

This Special Education Services (SES) grant award will be made available to your district with the continued understanding that the SES may require additional clarification and/or information regarding your LEA Implementation Agreement (Part I of the application for funds) as it relates to areas of compliance with applicable state and federal laws. Compliance with these regulations is necessary to allow the SES to carry out its administrative responsibilities related to the implementation of Part B of the Individuals with Disabilities Education Act 2004. Funds must be obligated during the period of the project, which is July 1, 2014, thru June 30, 2015.

## **Uniform Grant Guidance**

➤ On December 26, 2013, the Office of Management and Budget (OMB) published new guidance for Federal award programs, OMB Uniform Guidance: Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards to deliver on the promise of a 21<sup>st</sup> Century government that is more efficient. This reform of OMB guidance will reduce administrative burden for non-federal entities receiving federal awards while reducing the risk of waste, fraud and abuse.

- Final Guidance has been issued that, upon implementation, will supersede requirements from OMB Circulars A-21, A-87, A-110, and A-122 (which have been placed in 2 C.F.R. Parts 220, 225, 215, and 230); Circulars A-89, A-102, and A-133; and the guidance in Circular A-50 on Single Audit Act follow-up. See final guidance for more information.
- OMB Uniform Grant Guidance can be found in its entirety with helpful resources. More guidance can be found through the links below:

[Uniform Guidance Crosswalk from Predominant Source in Existing Guidance](#)

[Uniform Guidance Crosswalk to Predominant Source in Existing Guidance](#)

[Uniform Guidance Cost Principles Text Comparison](#)

[Uniform Guidance Audit Requirements Text Comparison](#)

[Uniform Guidance Definitions Text Comparison](#)

[Uniform Guidance Administrative Requirements Text Comparison](#)

- In addition to the Uniform Grant Guidance, the Education Department General Administrative Regulations (EDGAR) still applies. Click the EDGAR link to read more.

## Requirements for Use of Special Education Federal Funds Permissive Use of Funds (34 CFR § 300.208)

### Federal Requirements

- Each LEA must have in effect **policies and procedures** that are consistent with the State policies and procedures and demonstrates to the satisfaction of the SEA that it meets those conditions (34 CFR § 300.201).
- Each LEA must be able to establish and **maintain a program** of sufficient size and scope to effectively meet the needs of children with disabilities (34 CFR § 300.223).
- Each LEA must meet the **excess cost requirement** (34 CFR § 300.202).
  - Amounts provided to an LEA under IDEA Part B may be used only to pay the excess cost of providing special education and related services to students with disabilities.
  - Excess costs are those costs over and above what the LEA spends on average for students enrolled at elementary or secondary level.
- If an LEA can show that it has (on average) spent the minimum amount for the education of each of its students with disabilities, it has met the excess cost requirement and all additional costs are excess. The IDEA Part B funds can then be used to pay for these additional costs.

### ***\$ Helpful Tips for Determining Excess Costs \$***

For a particular cost to be allowed, it must be an excess cost of providing special education and related services. Only allowed costs may be charged to IDEA Part B or Preschool grants.

When determining whether a cost is an excess cost, ask the following questions:

In the absence of special education needs, would this cost exist?

***If the answer is...***

- No, then the cost is an excess cost and may be eligible.
- Yes, then the cost is not an excess cost and is not allowed.

Is this cost also generated by students without disabilities?

***If the answer is...***

- No, then the cost is an excess cost and may be eligible.
- Yes, then the cost is not an excess cost and is not allowed.

If it is a student specific service, is the service documented in the student's IEP?

***If the answer is...***

- Yes, then the cost is an excess cost and may be eligible.
- No, then the cost is not an excess cost and is not allowed.

➤ Funds provided to an LEA under IDEA Part B may be used for the following activities:

- Services and aids that also benefit nondisabled students. Costs of special education, related services, supplementary aids and services provided in a regular class or other education-related setting to a child with a disability in accordance with the individualized education program (IEP) of the child, even if one or more nondisabled children benefit from those services.
- To develop and implement fully coordinated, early intervening educational services in accordance with (34 CFR § 300.226).
- To establish and implement cost or risk sharing funds, consortia, or cooperatives for the LEA itself, or for LEAs working in a consortium of which the LEA is a part, to pay for high cost special education and related services.

➤ An LEA must not –

- Commingle IDEA Part B funds with State funds (34 CFR § 300.162(b));
- Supplant IDEA Part B funds (34 CFR § 300.162I); or
- Reduce maintenance of effort, unless attributing reductions apply (34 CFR § 300.203).

➤ Each LEA must meet the **non-supplanting requirement** [34 CFR § 300.162].

- IDEA Part B funds must be used by the LEA to supplement the level of federal, State, and local funds expended for special education and related services provided to students with disabilities and in no case to supplant these federal, State, and local funds.

## Maintenance of Effort

- Each LEA must meet **maintenance of effort (MOE)** requirements [34 CFR §§ 300.203 through 300.205 and 34 CFR § 300.222].
  - Funds provided to the LEA under IDEA Part B may not be used to reduce the level of expenditures for the education of students with disabilities made by the LEA from local funds below the level of those expenditures for the preceding fiscal year.
  - To meet the maintenance of fiscal effort requirements, an LEA must be able to document that it expended an equal amount of local funds only or the combination of state and local funds for special education and related services as it did the preceding fiscal year. Whereas Elementary and Secondary Education Act (ESEA) has a 10 percent rule (i.e., it only requires a 90% matching of prior year funds), IDEA requires that at least the full amount, 100%, be expended.)
  - An LEA that relies on local funds only for any fiscal year must ensure that the amount of local funds it budgets for the education of students with disabilities in that fiscal year for which information is available and local funds only were used to establish its compliance with maintenance of effort.
  - *If the OSDE-SES finds that an LEA has failed to comply with MOE requirements, the SEA will find the LEA in noncompliance and issue a citation for failure to meet MOE.*
    - MOE is calculated on the total expenditures of the LEA for special education and on the per capita amount spent on students receiving special education services as reported by the LEA.
    - If either the total amount or the per capita amount decreased in the second year, the LEA has failed to meet the MOE requirement.
    - If the LEA receives notification that the MOE requirement has not been met, an opportunity will be provided for the LEA to submit documentation to demonstrate that one or more of the five exceptions to MOE apply. If documentation supports the exception, the amount by which the district did not meet MOE will be reduced.
  
- Allowable Exceptions to MOE
  - According to 34 CFR § 300.204, an LEA may reduce the level of expenditures under IDEA Part B below the level of those expenditures for the preceding fiscal year if the reduction is attributable to:
    1. The voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel;

2. A decrease in the enrollment of children with disabilities;
  3. The termination of the obligation of the LEA, consistent with this part, to provide a program of special education to a particular student with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
    - Has left the jurisdiction of the LEA,
    - Has reached the age at which the obligation of the LEA to provide Free Appropriate Public Education (FAPE) to the student has terminated, or
    - No longer needs the program of special education,
  4. The termination of costly expenditures for long-term purchases; such as the acquisition of equipment or the construction of school facilities, or
  5. The assumption of cost by the high cost fund operated by the SEA under §300.704I.
- According to 34 CFR § 300.205, for any fiscal year for which the IDEA Part B allocation received by an LEA under 34 CFR § 300.705 exceeds the amount the LEA received the previous fiscal year, the LEA may **reduce the level of expenditures** otherwise required by 34 CFR § 300.203 by up to 50 percent of the excess (i.e., 50 percent of the increase in the IDEA Part B Flow-Through allocation).
  - The OSDE must ensure compliance of LEAs with meeting MOE requirements:
    - By March of the following fiscal year, the OSDE-Office of Financial Accounting will provide the OSDE-SES with an updated report regarding schools that did not meet MOE.
    - This includes provisions for: miscoding of speech therapy, physical therapy, occupational therapy, money paid to interlocal cooperatives, and the 50 percent rule has been applied (see 34 CFR 300.205).
    - By May of the following fiscal year, OSDE-SES will contact each LEA that (after these calculations) has failed to meet MOE to request documentation (if applicable) regarding the five exceptions. LEAs will be notified, at that time regarding the deadline for submission of these materials or documents.
    - By June 30 of the following fiscal year, the OSDE-SES will have determined the category of clearance for each LEA that did not originally meet MOE. LEAs will be notified that they have either provided sufficient documentation to be cleared of the failure to MOE, or they will be notified that they are out of compliance or in non-compliance with federal law regarding special education MOE (*and thus, will receive a reduction in the LEA's State aid funding in the amount not met as a sanction for the noncompliance*).

- The Consolidated Appropriations Act requires that subsequent year decisions about IDEA compliance and penalties be made based on the LEA's required level of effort during the year they did not maintain effort and not from their actual level of effort during that year.
- If you're analyzing the district's effort for **compliance** purposes, consider this example, which is based on a combination of both state and local funds:
  - During FY2013-14, the LEA had an actual and a required level of effort of \$100,000 – so the LEA met the maintenance of effort requirement.
  - During FY2014-15, the LEA had a required level of effort of \$100,000, and an actual level of effort of \$90,000 – so the LEA did not meet the maintenance of effort requirement.
  - During FY2015-16, the LEA will have a required level of effort of \$100,000, rather than its \$90,000 actual effort level in FY2014-15. For compliance purposes, the LEA must use the required level of effort from the year it did not meet the required effort.
- If analyzing the district's effort for **eligibility** purpose, consider this example based on a combination of both State and local funds.
  - During FY2012-13, the LEA had an actual and a required level of effort of \$130,000 – so the LEA met the MOE requirement.
  - During FY2013-14, the LEA had a required level of effort of \$130,000, and an actual level of effort of \$100,000 – so the LEA did not maintain effort.
  - The LEA is in the process of budgeting for FY2015-16, but doesn't have final expenditure data for FY2014-15. The LEA must budget \$130,000 for FY2015-16, based on its required level of effort in FY2013-14, even though its actual level of effort that year was only \$100,000.

If an LEA meets one of the **USDE's exceptions** to the MOE penalty, then **the base amount will drop** to reflect that exception.

- A special education teacher retires, and the salary and fringe of this long-term and experienced teacher is \$90,000. The LEA replaces this position with a qualified special education teacher at a salary and fringe of \$60,000. The LEA would be allowed to reduce their MOE obligation by \$30,000 (net difference between the experienced teacher salary and new teacher salary).
- A dually licensed special education teacher voluntarily chooses to accept a teaching position in general education. The district determines that there is not a need to replace the teaching position. The exception to MOE would be the full salary and benefits of the teacher voluntary took the general education position.

## **Schoolwide Programs under Title I of the ESEA [34 CFR § 300.206]**

The USDE-OSEP memorandum 00-7, dated January 13, 2000, regarding enhancing coordinated services systems among LEAs and SEAs gives the following guidance on the coordination of schoolwide programs under Title I. Schoolwide programs are advantageous because they provide LEAs the opportunity to comprehensively plan the overall educational program for all students in the school;

- Allow LEAs to develop fully integrated services systems to address the needs of students; and offer LEAs an opportunity to spend federal resources in ways they determine can most effectively raise the achievement of their students. The IDEA Amendments of 1997, and the regulations at 20 USC 1413(a)(2)(D), authorize LEAs to use a portion of the funds received under IDEA Part B for any fiscal year to implement a schoolwide program under Section 1114 of the Elementary and Secondary Education Act (ESEA) of 1965. In a schoolwide program, a portion of the IDEA Part B funds can be combined with funds from Title I, allowing schools to integrate programs, strategies, and resources. Schools that have schoolwide programs under Title I are able to plan schoolwide programs that build on schoolwide reform strategies, rather than separate, add-on services; provide flexibility in spending Title I funds in support of the schoolwide program; and focus on results.
- The LEA may use funds received under IDEA Part B for any fiscal year to implement schoolwide program under section 1114 of the ESEA.
- Although IDEA Part B funds may be combined in a schoolwide project, and thus be used for services that are not special education and related services, all other requirements of the IDEA must still be met for students with disabilities in schoolwide project schools that combine IDEA funds in a schoolwide project.
  - Thus, students with disabilities in schoolwide project schools must still receive services in accordance with a properly developed IEP and must still be afforded all of the rights and services guaranteed to students with disabilities under the IDEA.
  - The amount used in any such program must not exceed the amount calculated using the formula listed on the Schoolwide Tab of the *IDEA Consolidated Application*.

### **Treatment of Charter Schools and Students [34 CFR § 300.209]**

- The provisions of IDEA Part B that apply to schools in LEAs also apply to charter schools within the LEA. Charter schools must be in full compliance with IDEA Part B.
- Students with disabilities who attend public charter schools and their parent(s) retain all rights under this part.
- For charter schools sponsored by a board of education of a school district, the sum of the separate calculations for the charter school and the school district shall be used to determine the total State Aid allocation for the district in which the charter school is located. A charter school shall receive from the sponsoring school district, the State Aid allocation and any other state-appropriated revenue generated by its students for the applicable year, less up to five percent (5%) of the State Aid allocation, which may be retained by the school district as a fee for administrative services rendered.
- Federal allocations and federal payments for charter schools sponsored by universities will be computed as if the charter was a district, but payments will be made to the sponsoring university. Notices of payment will be sent to both the university and the charter.

## Establishment and Funding for a New Charter School (Including a Virtual Charter School)

Each LEA (including charter and virtual charter schools) must make available, upon request, information needed by the SEA to meet the requirements of the IDEA. In addition, each LEA must, upon request, provide information to the public regarding the eligibility of the LEA for the IDEA Part B funds. The LEA must also cooperate in any efforts to aid in the transfer of records for migratory children. An LEA must assure that it will make available to parents of children with disabilities and to the general public all documents relating to the eligibility of the agency under the IDEA Part B.

The ESEA, Section 10310(1) of the ESEA (20 USC 8066(1)), defines a charter school as a public school that, in accordance with a specific state statute authorizing the granting of charters to schools, is exempted from significant State or local rules that inhibit the flexible operation and management of public schools, but not from any rules relating to the other requirements of this paragraph.

A charter school that is opening for the first time or significantly expanding its enrollment must notify the OSDE in writing, at least **120 days** in advance of the date the charter school is scheduled to open or expand the charter school must:

- Meet with an OSDE IDEA Part B Compliance-Data-Finance (CDF) Specialist for technical support. Contact the OSDE-SES at (405) 521-3351 to schedule an appointment;
- Establish eligibility to receive funds under the particular program and comply with all program requirements; and
- Provide the OSDE with any data or information available to the charter school that the State may reasonably need to **estimate** the amount of funds the charter school will be eligible to receive when it actually opens or expands. The charter school will or must:
  - Provide estimated student free and reduced lunch count ages 3 – 21;
  - Identify each **free and reduced lunch** student (count) from each sending county and district;
  - Student population ages 3 – 21;
  - Identify each student (count) from each sending county and district; and
  - Provide IDEA student population ages 3 – 21.

## **Coordinated Early Intervening Services (CEIS) [34 CFR § 300.226]**

An LEA may not use more than 15 percent of the amount such LEA receives under IDEA Part B for any fiscal year, less any amount reduced by the agency, in combination with other amounts; this may include amounts other than education funds to develop and implement CEIS. CEIS may include interagency financing structures for students in kindergarten through grade 12 (with a particular emphasis on students enrolled in kindergarten through grade 3), who have not been identified as needing special education or related services, but who need additional academic and behavioral support to succeed in a general education environment.

- CEIS funds are part of the flow-through funding amount; no additional funds are provided.
  - An LEA may not use more than 15 percent of the amount it receives under IDEA Part B for any fiscal year, in combination with other amounts (which must include amounts other than education funds) to develop and implement coordinated CEIS designed to improve results for students and families, including students with disabilities and their families.
  - In implementing CEIS under this section, an LEA may implement activities that include—
    - Professional development (which may be provided by entities other than LEAs) for teachers and other school staff to enable such personnel to deliver scientifically based academic instruction and behavioral interventions, and where appropriate, instruction on the use of adaptive and instructional software; and
    - Educational and behavioral evaluations, services, and supports, including scientifically based literacy instruction.
  - Coordination with certain projects under the ESEA.
    - If an LEA is implementing a CEIS project under Title XI of the ESEA and a coordinated CEIS project under IDEA Part B in the same school, the agency must use the amounts under this subsection in accordance with the requirements of that title.
  - Each LEA that develops and maintains CEIS must annually report to the State educational agency (as a part of the *End of Year Data Report*)—
    - The number of students served under this section who received CEIS; and
    - The number of students served under this section who subsequently receive special education and related services under IDEA Part B during the following two year period.

- LEAs that choose to set aside flow-through (Project Code 621) funds for CEIS must budget CEIS Funds to Function 5200, Object 900 under Project 621. Expenditures are then budgeted to Project 623.
- CEIS funds will be claimed on a separate budget expenditure report to Project Code 623 at the end of each quarter.
- Each LEA must submit a budget and expenditure reports under Fund 11 and Project Code 623 (i.e. CEIS funds may only be used at the LEA-level and cannot be maintained through a cooperative or interlocal).

## **Significant Disproportionality [34 CFR § 300.646]**

- According to 34 CFR § 300.646 the SEA must examine data to determine if significant disproportionality based on race and ethnicity is occurring in the State. Examples of significant disproportionality include:
  - The identification of students with disabilities, including the identification of children as students with disabilities with a particular impairment;
  - The placement in particular educational settings of these students; and
  - The incidence, duration, and type of disciplinary actions; including suspensions and expulsions.
  - Provide for the review and, if appropriate revise the policies, procedures, and practices used in identification or placement of a student with disabilities to ensure that the policies, procedures, and practices comply with the requirements of the Act.
  - Require any LEA identified to reserve the maximum amount of funds to provide comprehensive coordinated early intervening services to serve children in the LEA, particularly, but not exclusively, students in those groups that were significantly over identified.
  - Require the LEA to publicly report on the revision of policies, practices, and procedures.
  
- Child Find
  - For all race/ethnicity categories and all specified disability categories the State will only examine categories in which there is a risk ratio of greater than 2.0 statewide (i.e., students of the particular race/ethnicity are more than twice as likely as children with other races/ethnicities to be determined as a child with a disability).
  - For categories meeting State-level requirements, district-level risk ratios will represent the following:
    - At Risk (1.5 to 2.4)
    - Disproportionate (2.5 or greater)
    - Significantly Disproportionate (greater than 4.5 for three consecutive years)
  - Districts identified as significantly disproportionate will be required to set aside 15 percent of IDEA Part B Flow-Through funds to provide CEIS specifically but not limited to areas in which they are overrepresented.

➤ Educational Environments

- For all race/ethnicity categories and three educational environments, the State will only examine categories in which there is a risk ratio of greater than 2.0 statewide (i.e., students with disabilities of the particular race/ethnicity are more than twice as likely as students of other races/ethnicities to be served in the educational environment).
- For categories meeting state-level requirements, district-level risk ratios will represent the following:
  - At Risk (1.5 to 2.4)
  - Disproportionate (2.5 or greater)
  - Significantly Disproportionate (greater than 4.5 for three consecutive years)
- Districts identified as significantly disproportionate will be required to set aside 15 percent of IDEA Part B flow-through funds to provide CEIS specifically but not limited to areas in which they are overrepresented.

➤ Discipline

- For all race/ethnicity categories, in the areas of incidence, duration, and disciplinary action, the state will only examine categories in which there is a risk ratio of greater than 2.0 statewide.
- For categories meeting state-level requirements, district-level risk ratios will represent the following:
  - At Risk (1.5 to 2.4)
  - Disproportionate (2.5 or greater)
  - Significantly Disproportionate (greater than 4.5 for three consecutive years)
- Districts identified as significantly disproportionate will be required to set aside 15 percent of IDEA Part B flow-through funds to provide CEIS specifically but not limited to areas in which they are overrepresented.

➤ LEAs that are required to set aside flow-through (Project Code 621) funds for CEIS must budget to Project 623.

➤ CEIS funds will be claimed on a separate computer program generated expenditure report to Project Code 623 at the end of each quarter.

➤ Each LEA must submit a budget and expenditure reports under Fund 11 and Project Code 623 (i.e., CEIS funds may only be used at the LEA-level and cannot be maintained through a cooperative or interlocal).

➤ If the LEA does not agree with the State's determination that they were significantly disproportionate there is no appeal process.

## **Children with Disabilities Enrolled by Their Parents in Private Schools** **(34 CFR § 300.133)**

- According to 34 CFR § 300.133, each LEA in which private schools are located, after timely and meaningful consultation with representatives of private schools, must conduct a complete and thorough Child Find process to determine the number of parentally-placed children with disabilities attending private schools located in the LEA [34 CFR § 300.131].
- The obligation to spend the proportionate amount to provide services to students with disabilities enrolled by their parents in private schools now refers to students enrolled by their parents in private elementary schools and secondary schools located in the LEA (34 CFR § 300.131). These are significant changes from previous regulations in which the responsibility to conduct Child Find (34 CFR 300.451) and provide equitable services to parentally-placed private school students with the LEA in which the students reside (34 CFR 300.453).
- To meet the proportionate share requirement, each LEA must spend the following on providing special education and related services (including direct services) to parentally-placed private school students with disabilities:
  - For students ages 6 through 21, an amount that is the same proportion of the LEA's IDEA Part B Flow-Through (Project Code 621) funds as the number of students with disabilities ages 3 through 21 who are enrolled by their parents in private schools, including religious, elementary schools and secondary schools located in the LEA, is to the total number of students with disabilities in its jurisdiction ages 3 through 21.
  - For students ages 3 through 5, an amount that is the same proportion of the LEA's IDEA Part B Preschool (Project Code 641) funds as the number of students with disabilities ages 3 through 5 who are enrolled by their parents in private, including religious, elementary schools and secondary schools located in the LEA, is to the number of students with disabilities in the jurisdiction ages 3 through 5.
  - To calculate the LEA's minimum amount for its IDEA Part B Flow-Through allocation.
    - Indicate the total number of parents parentally-placed in private schools located in the LEA who were eligible for special education and related services in the previous fiscal year based on October 1 Child Count.
    - Indicate the total number of students in public schools in the LEA who were eligible for special education and related services in the previous fiscal year based on October 1 Child Count .
    - Calculate the total number of students eligible for special education and related services in the LEA.

- Indicate the total IDEA Part B Flow-Through (Project Code 621) allocation.
- If applicable subtract the amount transferred to CEIS (Maximum 15 percent).
- Calculate the per student expenditure (by dividing the allocation by the number of eligible students) and calculate the proportionate amount (by multiplying the per students expenditure by the number of parentally-placed private school student).
- Budget the proportionate amount (which is the minimum that must be spent on students with disabilities parentally-placed in private schools located in the LEA for the LEA to be in compliance) to Function 5200 and Object Code 900 (and to Function 5500 for Project Code 625).
- Repeat these steps for students ages 3 through 5 for the IDEA Part B Preschool (Project Code 641) allocation.

Here is an example:

**Number of eligible students with disabilities**

<u>300</u>	<i>In public schools</i>
<u>20</u>	<i>In private schools</i>
<u>320</u>	<i>Total number of eligible students</i>
<u>\$152,500</u>	<i>Current Federal Part B Flowthrough LEA receives (Project Code 621)</i>
<u>\$22,875</u>	<i>Your Coordinated Early Intervening Services (Maximum 15%)</i>
<u>320</u>	<i>Balance to calculate proportionate share \$129,625 divided by 320</i>
<u>\$405.07</u>	<i>Per student</i>
<u>20</u>	<i>Multiplied by number of students with disabilities in private schools</i>
<u>\$8,101.56</u>	<i>Proportionate Share</i>

- If the LEA fails to spend the proportionate amount of funds set aside for students with disabilities parentally-placed in private schools, the LEA will have one additional year to carryover the funds for this purpose. If the LEA fails to spend the proportionate share of funds after one year of carryover, the LEA will be cited for noncompliance and will lose the unexpended funds.
- To meet the requirements of 34CFR§ 300.142 through 300.144, an LEA may use funds available under sections 611 and 619 of IDEA Part B to provide services to students with disabilities who are parentally-placed in private schools with the following provisions:

- An LEA may use funds to make public school personnel available in other than public facilities—
  - To the extent necessary to provide services under 34CFR§ 300.130 through 300.144 for parentally-placed private school students with disabilities; and
  - If those services are not normally provided by the public school.
  
- An LEA may use funds to pay for the services of an employee of a private school to provide services under 34CFR § 300.130 through 300.144 if—
  - The employee performs the services outside of his or her regular hours of duty; and
  - The employee performs the services under public supervision and control.
  
- An LEA may not use funds for classes that are organized separately on the basis of school enrollment or religion of the students if—
  - The classes are at the same site; and
  - The classes include students enrolled in public schools and students enrolled in private schools.
  
- A public agency must control and administer the funds used to provide special education and related services under 34CFR § 300.137 through 300.139, and hold title to and administer materials, equipment, and property purchased with those funds for the uses and purposes provided in IDEA Part B.
  
- The public agency may place equipment and supplies in a private school for the period of time needed for IDEA Part B.
  
- The public agency must ensure that the equipment and supplies placed in a private school—
  - Are used only for IDEA Part B purposes; and
  - Can be removed from the private school without remodeling the private school facility.
  - The public agency must remove equipment and supplies from a private school if—
    - The equipment and supplies are no longer needed for IDEA Part B services; or

- Removal is necessary to avoid unauthorized use of the equipment and supplies for other than IDEA Part B purposes.
  - No funds under IDEA Part B may be used for repairs, minor remodeling, or construction of private school facilities.
- On October 1 of each year, the LEA must count the total number of students with disabilities who are eligible for special education and related services and are parentally-placed in a private school located in the LEA regardless of whether or not the student is receiving services via a service plan from the LEA.
- Each LEA must consult with representatives of parentally-placed private school students in deciding how to conduct the annual Special Education Child Count of the number of private school students with disabilities.
- The child count must be used to determine the amount that the LEA must spend on providing special education and related services to private school students with disabilities in the next subsequent fiscal year (see the calculation for proportionate expenditures).
- Expenditures for Child Find may not be considered in determining whether the LEA has met the proportionate amount requirements.
- LEAs are not prohibited from providing services to private school students with disabilities in excess of the proportionate share requirements.
- LEAs are prohibited from providing services to children participating in the Lindsay Nicole Henry Scholarship for Students with Disabilities Program.

### **Policies for Use of Special Education Federal Funds**

## **I. General Policies**

- IDEA Part B funds may not be used as the State match for federal reimbursements under the Medicaid program.
- Reimbursement amounts are **NOT** to be disbursed to individual schools participating in cooperative programs unless the funds and use of same are justified in the project application and by the OSDE.
- LEAs must be able to account for federal funds used by a cooperative. Therefore, if the LEA is not going to use any of the services of the cooperative in a particular year, it may **NOT** use its federal funds to contribute to the cooperative that year.
- LEAs receiving Preschool (Project Code 641) funds may use any Flow-Through (Project Code 621) funds to support preschool programs.

## **II. Amendments to LEA Policies and Procedures (34 CFR § 300.220I)**

- The SEA may require an LEA or a state agency to modify its policies and procedures, but only to the extent necessary to ensure the LEA's or state agency's compliance with this part, if:
  - The provisions of IDEA Part B or the regulations in this part are amended;
  - There is a new interpretation of IDEA Part B by federal or state courts; or
  - There is an official finding of noncompliance with federal or Oklahoma State law or regulations.

## **III. Policies on Use of Carryover Funds**

- Flow-Through (Project Code 621), EIS (Project Code 623), Private Schools for Flow-Through funds (Project 625), Preschool (Project Code 641), and Private Schools for Preschool funds (Project Code 642) funds may be carried over into the next fiscal year for use in approved programs during the next school year. Unclaimed funds as of June 30 must be declared as carryover.
- Carryover funds from a prior year will be applied against the LEA's first computer program-generated expenditure report submitted for reimbursement to the OSDE-SES.
- If LEAs participating in a cooperative program dissolve the cooperative, any remaining carryover funds will be dispersed on a per-child basis, if no formal written agreement to do otherwise exists.

### **Regulations for Fiscal Procedures**

## **I. Accounting Procedures**

- Each LEA must keep an adequate accounting system that shows funds received and disbursed under the project.
- Separate project reporting numbers for Flow-Through (Project Code 621), EIS (Project Code 623), Private Schools for Flow-Through funds (Project Code 625), High Need Funds-Tier 1 (Project Code 626), High Need Funds-Tier 2 (Project Code 627), Preschool (Project Code 641), and Private Schools for Preschool funds (Project Code 642), must be maintained. Each funding source must be coded separately from other funding sources to avoid commingling of funds (34 CFR § 300.162).
- The State of Oklahoma assures that federal funds provided under IDEA Part B will not be commingled with State funds (34 CFR § 300.162).

## **II. Payment Procedures**

- P.L. 101-453, the Cash Management Improvement Act, requires the State Treasurer to utilize automated clearinghouse procedures. In addition, it requires agencies such as the OSDE to present these transactions to the Office of State Finance in a summary format.
- Payment of all funds from the OSDE-SES will be processed upon receipt of a computer program-generated expenditure report. This report must be for reimbursement of expended funds, preferably at the end of each quarter. Payment will be made electronically utilizing the Catalog of Federal Domestic Assistance (CFDA) numbers of a federal program.
- CFDA numbers are:
  - Project Code 621 – Flow-Through – CFDA #84.027 (Source Code 4310)
  - Project Code 623 – Early Intervening Services – CFDA #84.027 (Source Code 4310)
  - Project Code 625 – Flow-Through – Private Schools – CFDA #84.027 (Source Code 4310)
  - Project Code 641 – Preschool (3-5) – CFDA #84.173 (Source Code 4340)
  - Project Code 642 – Preschool (3-5) Private Schools – CFDA # 84.173 (Source Code 4340)
  - Project Code 626 – Part B High Need Fund (Tier 1) – CFDA #84.027 (Source Code 4310)
  - Project Code 627 – Part B High Need Fund (Tier 2) – CFDA #84.027 (Source Code 4310)
- The OSDE will continue to provide a notice of payment of funds to the appropriate personnel of the LEA.

## **LEA Responsibilities**

### Single, Interlocal, and Cooperative Districts

- Before accepting the responsibilities to act as the fiscal agent or LEA of a project for IDEA Part B funds, LEAs should consider the following:
  - LEAs participating in a cooperative or interlocal cooperative must receive goods or services from the cooperative. The cooperative cannot act as a flow-through agent, but must provide a program consisting of the provision of goods and/or services (70 O.S. § 5-117).
  - It is not allowable for cooperatives or interlocals to pay federal special education funds to participating LEAs without providing goods and/or services. Applications for funds will not be approved if funds are simply flowed to participating LEAs without the provision of either goods or services. Payment will not be made to cooperatives or interlocals who are merely reimbursing participating LEAs.
  - Federal special education funds are paid on a reimbursement basis only, for goods and/or services received. Warrants must be paid prior to the submission of an expenditure report (34 CFR § 80.41).
  - If federal funds are not received until later in the school year, and project personnel are employed and services are being rendered, the LEA may be faced with:
    - Operating the project out of the general fund until federal funds are received, if the fund recipient is a single/interlocal LEA;
    - Assessing fees to other LEAs participating in a cooperative program to help pay their pro rate share of the costs of implementing the project; or
    - Issuing nonpayable warrants for which IDEA Part B funds CANNOT be used to pay for the interest incurred (OMB Circular A-87).
  - The fiscal agent for special education funds will be responsible for completing computer program generated expenditure reports and other information requested by the OSDE.
  - Project personnel employed partially with IDEA Part B funds and other State or local sources and who are listed on the fiscal agent's personnel report draw tenure with that LEA. Should the cooperative dissolve, provisions should be made for tenured project personnel.
  - Qualified and properly certified teachers of special education must be paid a minimum of 5% above the prevailing wage paid teachers of students who are nondisabled in the same school LEA (70 O.S. § 13-110).

- Matching teacher retirement payments must be made proportionately, as is applicable, to each federally funded special education teacher (70 O.S. § 17-108).
- In the case of any legal fees or court costs resulting from suits filed against the LEA, special education funds **CANNOT** be used to pay for the costs. The burden of costs rests with the LEA and, if in a cooperative program, with the other LEAs participating in the cooperative program (OMB Circular A-87).
- Project personnel, employed with IDEA Part B funds, who are on the LEA's personnel report must be **EVALUATED**, as required, by Oklahoma State law.
- The following points should be considered by those schools who participate in special education cooperative programs:
  - Planning for services;
  - Amount of services provided to each LEA;
  - Location of services;
  - Amount of revenue to pay personnel and costs of program operation;
  - Transportation responsibilities;
  - Employment and termination responsibilities; and
  - Personnel administration.

### **Detailed Project Budget (70 O.S. § 5-135.2)**

- When filing the *IDEA Consolidated Application*, the budget pages to be used by all participating LEAs and interlocal cooperatives will reflect the budgeting of funds according to the Oklahoma Cost Accounting System (OCAS).
- Budgeting of IDEA Part B funds must include function and object codes. At the LEA or interlocal cooperative level, it is required that all expenditures be coded to the bold function/object codes, but may be coded in greater detail if the LEA or interlocal cooperative chooses. The project codes for budgets have been simplified to assist LEAs and interlocal cooperatives in the application process, but still provide the OSDE-SES with sufficient data to make the determination of approvable budget items. To complete this budget, the LEA or interlocal cooperative must identify the amount of funds requested (e.g., function codes 1000, 2210 and object codes 100, 200). By using this procedure, LEAs and interlocal cooperatives must submit a summary budget. The function dimension will be summarized to the third digit (e.g., 2110, 2120) and the object dimension will be summarized to the first digit (e.g., 100, 200).

## **Project Personnel Certification Requirements**

- Professional personnel, paid in full or in part, from IDEA Part B funds must hold valid Oklahoma certification, licensing, registration, or other comparable requirements that apply to the professional discipline in which those personnel are providing special education or related services (34 CFR § 300.156).
- Persons employed as project coordinators and/or child find persons must hold valid Oklahoma special education certification or certification in a related service area (e.g., speech/language pathologist, school psychologist).

## **Salaries Professional and Nonprofessional**

- Personnel must be detailed on the proposed personnel tab. Instructional Services (1000-100)
  - Instructional salaries for full-time and part-time certified and noncertified employees. This would include substitutes, trained paraprofessionals, and teacher assistants.
  - Health Services (2130-100) Salaries
    - School nurses
    - Occupational therapists (OT)
    - OT Assistants
  - Physical Therapy Services (2170-100)
    - Physical therapists (PT)
    - PT Assistants
  - Support Services (Function code is based on services provided)
  - Salaries of related service personnel:
    - Orientation and mobility services (2190-100)
    - Psychologists (2140-100)
    - Psychometrists (2140-100)
    - Rehabilitation counseling (2120-100)
    - School social worker (2110-100)
    - Speech pathologist or audiologist (2150-100)
    - Transition services (2120-100)
- Salary for CERTIFIED special education teachers to coordinate project activities (2330-100)

- Salaries of secretarial and clerical personnel for services for project personnel (2330-100)
- Pupil Transportation
  - Salaries of drivers of pupil transportation vehicles, full-time, part-time, and prorated portions of salaries (2720-100)
  - Salaries of bus monitoring service (2730-100)
- Employee Benefits (1000, 2110, 2120, 2130, 2140, 2150, 2170, 2190, 2720, or 2730 – 200)
- FICA, group insurance, teachers' retirement, matching teachers' retirement, unemployment, workers' compensation: (210, 220, 231, 232, 241, 251, 252, 253, 261, 262, 263, 271, 273, 281, 283)

### **Contracted Services**

- A contract is a written agreement between two or more parties to perform a certain service for specified consideration (money or services) in return. Cost must be reasonable in relation to the nature and scope of services rendered and necessary to accomplish the objectives of the project (OMB Circular A-87).
- Contracted services are allowable expenditures for services provided by personnel who are NOT on the LEA personnel report and the amount of the contracted services includes all related expenses covered by the contract (e.g., benefits, travel).
- Contracted services must be detailed on the contracted services tab.
- The amount of funds shown on the contracted services page must be the same amount shown in the budget for contracted services (Object Code 300).
- Administrative Services
  - Audit services performed in accordance with the Single Audit Act (OMB Circular A-133) for nonfederal entities expending \$300,000 or more in federal awards per year are allowable if the percentage of cost charged to special education does not exceed the percentage of federal funds expended, including program matching funds. Audit costs are not allowable for the single audit of an entity expending less than \$300,000 in federal awards, (OMB Circular A-133 § 200 and § 230 and OMB Circular A-87) (2310-300).
  - Costs of development, preparation, presentation, and execution of budgets are allowable (2330-300).

- Legal expenses required in the administration of special education programs are allowable. These funds must NOT be used to pay attorney fees for either parents or LEAs or state agencies in connection with litigation or due process hearings (2310-300).
- Support Service—Children
  - Audiological services (2150-300)
  - Occupational therapists (2130-300)
  - Orientation and mobility (2190-300)
  - Physical therapists (2170-300)
  - Psychological services (2140-300)
  - Rehabilitation counseling (2120-300)
  - School health services (nurse) (2130-300)
  - Social work service (2110-300)
  - Speech/language services (2150-300)
  - Therapeutic recreation (2130-300)
  - Transition services (2120-300)
  - Vision services (2180-300)

*NOTE: Agreements for services provided in any of the categories indicated above MUST BE MADE IN WRITING (contract) to avoid disagreements over services. Charges for professional services must be supported by evidence of bona fide services rendered, relevance to the special education project and reasonableness of the charge(s).*

- Student Transportation Services
- Reimbursements to parents for transporting their children and groups of children (2720-500). Suggested reimbursement is .575 cents per mile (or the State rate in current appropriations bill).

*NOTE: A written agreement (which includes the number of miles to be traveled and amount per mile for reimbursement) is recommended to document efforts to provide appropriate transportation and should be written in the IEP.*

## **Davis-Bacon Act**

- The Davis-Bacon Act requires that wages for “laborers and mechanics” employed by contractors (including subcontractors) of federally-funded construction in excess of \$2,000 be paid in accordance with the prevailing local wage established by the Secretary of Labor.
- The federal government does this to guarantee that funds from federal grant and contract agreements will be used for construction projects to hire workers at or above the wage levels established by the Department of Labor.
- This requirement extends to contracts issued by the federal grant or contract recipient that are funded by the federal grant or contract. Non-federal entities are required to include in their construction contracts subject to the Davis-Bacon Act a requirement that the contractor or subcontractor comply with the requirements of the Davis-Bacon Act and the DOL regulations (29 CFR part 5, “Labor Standards Provisions Applicable to Contracts Governing Federally Financed and Assisted Construction”). This includes a requirement for the contractor or subcontractor to submit to the non-federal entity weekly, for each week in which any contract work is performed, a copy of the payroll and a statement of compliance (certified payrolls) (29 CFR sections 5.5 and 5.6).

# **Travel**

## **I. Instruction**

- Travel incurred by instructional personnel, including travel in connection with everyday instructional activities (1000-500).
- Travel can be paid to personnel employed by the project.
- Special education funds may be used to help pay part of the travel costs for other instructional personnel not employed with project funds such as work-study coordinators and/or itinerant teachers while on official business incident to the grant program.

## **II. Support Personnel**

- Travel incurred by support personnel follows the guidelines above. Coding for the function will relate to the person who is being reimbursed for travel with object code 500.

## **III. Contracted Services**

- Travel incurred by contracted personnel who are not on the payroll of the LEA must be included as a related expense and covered by the contract agreement with the object code 300.

## Materials and Supplies

Materials and supplies are expendable, tangible properties that are required to operate the Special Education program on a daily basis with the object code 600. Typical items include but are not limited to:

- Instructional materials and supplies
  - Workbooks, books, and periodicals
  - Office materials and supplies
  - Staff training materials and supplies
  - Printing materials and supplies
  - Testing materials
  - Media materials
  - Computer software
  - Equipment and furniture having an acquisition cost of less than \$5,000
- Administrative Support Services (2330-600), Instructional Services (1000 – 600), Staff Training (2210 -600 or 2570 – 600)
- If supplies, materials, and/or equipment are written into the project for programs and are requested by participating cooperative project members, a detailed list of items needed and an explanation for their use should be requisitioned and approved through the LEA (if it is an approved budget item) before funds can be released to pay for such items.
  - Inventory for the items above must also be maintained and marked appropriately. A separate list of materials and equipment must be maintained at the local educational agency.
  - School Social Workers (2110-600), Guidance Service (2120-600), Health Services (2130-600), Psychological Services (2140-600), Speech Pathology (2150-600), and Orientation and Mobility (2190-600).
  - Expenses incurred in the operation and continued maintenance of pupil transportation vehicles listed in this project (i.e., oil, parts, tires and gasoline) (2740-600).
  - Technology – Provide information for all proposed purchases that are classified as technology or technology related supplies including the vendor. Describe in detail, how this technology will be used for special education purposes. If the amount is under \$5,000 per unit, code it 1000-600. If the amount is over \$5,000 per unit it is classified as equipment.

## **Meals and Refreshments**

- Costs of meetings and conferences where the primary purpose is the dissemination of technical information are allowable (OMB Circular A-87).
- The LEA board of education should have a written policy outlining the conditions that must be met, and such policy should require a formal written agenda that clearly sets forth the topics to be discussed.
  - Refreshments for parent meetings/parent involvement activities, when necessary, to encourage attendance (2190-600).
  - Limited meals or refreshments for staff or participants who are cloistered in all-day training sessions when it is impractical to obtain meals on their own and where attendance at training is essential to accomplishing the objectives of the program (2210-600 – instructional staff or 2570-600 – noninstructional staff).
  - Limited meals or refreshments during a “working session” in which participants are engaged in discussion/activities during the normal meal time and in which no other opportunity for a meal will be provided where attendance is essential to accomplish the objectives of the program (Payroll Function Code-600).
  - Alcoholic beverage costs are not allowable.
- Food for instructional purposes when an integral part of the program and when costs are reasonable and necessary to accomplish the objectives of the program are allowable (1000-600).

## Equipment

- Equipment must be listed and justified on the proposed list of equipment tab of the IDEA Consolidated Application. Equipment must be coded according to function area (e.g., instruction, speech pathology, health services, administration, support services 1000-700, 2150-700, 2190-700, 2330-700 or 2740-700).
  - Equipment shall be defined as an article of nonexpendable tangible personal property having a useful life of more than one year and an acquisition cost of \$5,000.00 or more per unit and includes such items as instructional equipment and necessary furniture. All equipment purchases not originally approved must be submitted to the OSDE for approval prior to purchase [34 CFR § 74.34].
  - Equipment for administrative/instruction is allowable for project personnel; i.e., desks, chairs, file cabinets, tables, physical education equipment, and other instructional-related equipment such as computers, testing instruments, and audiometers.
  - Assistive technology devices for children with disabilities, such as telecommunication, sensory, and other technological aids and devices (e.g., augmentative communication devices), are allowable expenditures if usage increases, maintains, or improves the functional capabilities of children with disabilities.
  - Purchasing of expensive instructional machines and items such as carpet, air conditioners, etc., for educational enhancement, are subject to OSDE approval (over \$5,000.00 per unit).
  - Equipment for pupil transportation is allowable, such as modification of a bus, with equipment itemized (2740-700). Items costing less than \$5,000.00 per unit would be coded (2740-600).
  - Capital expenditures for equipment means the net invoice price of equipment, including the cost of any modifications, attachments, accessories, or auxiliary apparatus necessary to make it usable for the purpose for which it is acquired.
  - Disposition of Equipment. When original or replacement equipment acquired under a grant or subgrant is no longer needed for the original project or program or for other activities currently or previously supported by a federal agency, disposition of the equipment will be made as follows:
    - Items of equipment with a current per-unit fair market value of less than \$5,000 may be retained, sold or otherwise disposed of with no further obligation to the awarding agency.
    - Items of equipment with a current per unit fair market value in excess of \$5,000 may be retained or sold and the awarding agency shall have a right to an amount calculated by multiplying the current market value or proceeds from sale by the awarding agency's share of the equipment. Disposition of equipment over \$5,000

per unit must be carried out in accordance with instructions from the Secretary of Education [34 CFR § 74.34(g)(2) and 34 CFR § 80.32].

- In cases where a grantee or subgrantee fails to take appropriate disposition actions, the awarding agency may direct the grantee or subgrantee to take excess and disposition actions.

➤ Policies on Lease-Purchase and Leasing

- IDEA Part B funds may be used to lease or purchase special vans, buses, etc., (modified if needed) to transport children with disabilities ONLY.
- Lease-purchase agreements are allowable under IDEA Part B. Interest paid or incurred during the grant period on any lease-purchase of equipment regardless of the acquisition date is allowable (OMB Circular A-87).
- Rental/lease costs must be reasonable (comparable, market conditions, alternatives). Rental costs, related to leases, are allowable up to the amount that would have been expended had the item been purchased.

➤ Inventory and Labeling of Materials and Equipment

- Inventory: A separate inventory list for specialized materials (e.g., computers) and equipment is to be maintained and physical inventories taken every two years. Typical items that are required to operate the program on a daily basis do not need to be listed. The inventory should contain the following information:
  - List of items purchased—serial numbers and models
  - Date of purchase
  - Quantity or number received
  - Cost per unit
  - Total cost of purchase
  - Location by school site\*
  - Transfer, replacement, or disposition as applicable
  - Single/interlocal and cooperative LEAs are to maintain an inventory list and must keep usable materials and equipment purchased with IDEA Part B funds for a period of five years
  - Disposition information, as applicable

*\*Note. If materials and equipment are purchased with IDEA Part B funds and are placed in or checked out to schools in the project, a card file or computer database is suggested to be maintained for the materials and equipment.*

- If a cooperative project dissolves or forms into smaller units, the materials and equipment may be handled as follows:

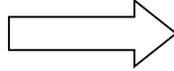
- LEAs for previously funded cooperatives must keep materials and equipment along with an inventory of both. They must make these items available to previously funded cooperative members on a checkout and return basis for one year at a time.
  - LEAs may disperse supplies, materials, and equipment to individual schools within the previously funded cooperative program for their use throughout the year. The location and condition of items placed in the schools would still be the responsibility of the LEA to maintain and have available for review during an audit.
  - All materials and equipment are to be labeled or marked according to funding source and fiscal year.
  - LEAs, in cooperative projects, should develop a policy prior to the formation of the cooperative on the process and procedure for the dispersal of supplies, materials, and equipment if the cooperative should dissolve in the future.
- Technology – LEAs must provide information for all proposed purchases that are classified as technology or technology related supplies including the name of the Vendor. Describe in detail, how this technology will be used for Special Education purposes (if over \$5,000.00 per unit code to 1000-700). If the amount is under \$5,000 per unit it is classified as supply.
- Technology includes, but is not limited to:
    - Central Processing Units
    - Printers
    - Keyboards
    - Software
    - External drives (thumb drives, jump drives, etc.)
    - Software
    - Mouse
    - Networking devices
    - Headphones
    - Digital cameras
    - Projectors
    - White Boards (e.g. Smart Board, Promethean Board)
    - Video cameras (e.g. flex phone, positioning stand)
    - Amplification devices (e.g. speakers)

**CRITERIA FOR DISTINGUISHING EQUIPMENT FROM MATERIALS AND SUPPLIES**

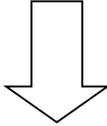
(Requirements under 34 CFR § 74.34)

**Equipment Criteria**

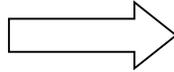
Lasts more than one year



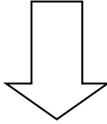
**NO**



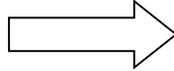
Repair rather than replace



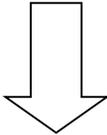
**NO**



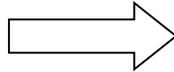
Independent unit rather than being incorporated into another unit item



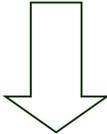
**NO**



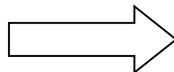
Cost of tagging and inventory small percentage of item



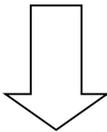
**NO**



Exceeds minimum dollar value mandated by state or other governmental unit (with due regard for group control of some items)  
e.g., \$2,500



**NO**



**EQUIPMENT (700 Series)**

If **NO**,  
Item is  
declared to be  
**SUPPLY**  
(600 Series)

## Other Allowable Expenses

- A detailed description of expenditures for this category must be provided on the Other Expense tab of the IDEA Consolidated Application.
  - Tuition (1000-500)
    - Expenditures to reimburse another educational agency for special education and related services rendered to children residing in the legal boundaries of the paying school district are allowable.
    - Please be sure that any expense coded to Object 560 is for the expense of a child's tuition and not that of an employee.
  - Services purchased from another LEA within the State including transfer fees – (500 Object Code)
  - Operation of Building Services (2620-400)
    - Utility services (nonenergy) such as water/sewer services.
    - Repairs and maintenance of property (ordinary upkeep) that does not materially increase the value or useful life of the capital asset. Expenditures must be listed in detail.
  - Rental or Lease Services (400 Object Code)
    - Expenditures incurred for rental of space for project personnel and possible classroom space is allowable.
- If existing facilities cannot be used, facilities rented or leased with IDEA Part B funds must be used for approved activities. Rental costs must be reasonable and at fair market rates. The cost of idle facilities and idle capacity are not allowable.
  - Construction services or remodeling of facilities is **NOT** allowable as a direct cost except with the prior approval of the awarding agency – contact OSDE-SES for an application (Function 4700). OMB Circular A-87 § 15(b)(3).
  - Advertising and Public Relations (500 Object Code)
    - Expenditures for advertising for recruitment of personnel, procurement of goods and services, disposal of surplus property, and specific purposes of federal award are allowable.
    - Expenditures for public relations specifically required by federal award and expenditures necessary for general public awareness.

- Staff Travel (500 Object Code)
    - Expenditures for transportation, meals, hotel, and other expenses associated with staff travel for the LEA.
  - Communication Services (500 Object Code)
    - Expenditures for telephone, internet fees, and postage services.
  - Energy Services (600 Object Code)
    - Expenditures for energy including diesel, gasoline, and oil for transportation and services received from utility companies for electricity and natural gas.
  - Other Objects (800 Object Code)
  - Expenditures for dues and fees, staff registration and staff tuition, and memberships are allowable when the benefit is related to the IDEA Part B grant program. Memberships must be in the name of the LEA (NOT INDIVIDUALS) and not for an organization that is substantially engaged in lobbying. Memberships in community, social, or lobbying organizations are not allowable.
- Fund Transfer/Reimbursements (5200/900)
- An LEA may use funds received under IDEA Part B for any fiscal year to implement a school wide program under Title I, Section 1114 of ESEA.
    - Funds are claimed on the computer-generated expenditure report coded to Function 5200, Object 900 (930). This amount will not have a purchase order or warrant issued and is not classified as an expenditure.
    - Amount used in any such program must not exceed the amount calculated through the following formula (for example):
 

10 = number of students with disabilities participating in the schoolwide program multiplied (x) by

\$50,000 = IDEA Part B funding received by the LEA for the current fiscal year divided (÷) by

100 = number of students with disabilities in LEA equals (=)

\$5,000 = the maximum amount of IDEA Part B funds to be used in a Title I schoolwide program
  - Intra-Fund Transfer (5400-900)

- Indirect Costs
  - Indirect costs are those that have been incurred for common or joint purposes benefiting more than one cost objective and cannot be readily identified with a particular final cost objective without effort disproportionate to the results achieved (OMB Circular A-87).
  - Indirect cost rates may be used if the OSDE's Comptroller's Office [(405) 521-3065] has an approved Indirect Cost Proposal Plan on file for the LEA [34 CFR § 75.564].
  - Indirect cost is claimed on the computer program generated expenditure report coded to Function 5400, Object 900. Indirect cost does not have a purchase order or warrant issued, and is not classified as an expenditure.

## **Personnel Development**

### **I. Personnel Development [34 CFR § 300.207]**

- The LEA must ensure that all personnel necessary to implement IDEA Part B are appropriately and adequately prepared, subject to the requirements of 34 CFR § 300.156 (related to personnel qualifications) and section 2122 of the ESEA.

### **II. Personnel Qualifications (34 CFR § 300.156)**

- The OSDE must establish and maintain qualifications to ensure that personnel necessary to implement the purposes of IDEA Part B are appropriately and adequately prepared and trained. Personnel should have the content knowledge and skills to serve children with disabilities.
- The qualifications must include qualifications for related services personnel and paraprofessionals that are consistent with any State-approved or State-recognized certification, licensing, registration, or other comparable requirements that apply to the professional discipline in which those personnel are providing special education or related services;
- Ensure that related services personnel who deliver services in their discipline or profession;
  - Meet the requirements of paragraph (b)(1) of this 34 CFR § 300.156;
  - Have not had certification or licensure requirements waived on an emergency, temporary, or provisional basis; and
  - Allow paraprofessionals and assistants who are appropriately trained and supervised, in accordance with Oklahoma State law, regulation, or written policy, in meeting the requirements of this part to be used to assist in the provision of special education and related services under this part to children with disabilities.
- The qualifications described in paragraph (a) of 34 CFR § 300.156 must ensure that each person employed as a public school special education teacher in the State who teaches in an elementary school, middle school, or secondary school is highly qualified as a special education teacher by the deadline established in section 1119(a)(2) of the ESEA.
- In implementing this section, Oklahoma must adopt a policy that includes a requirement that LEAs in the State take measurable steps to recruit, hire, train, and retain highly qualified personnel to provide special education and related services under this part to children with disabilities.
- Notwithstanding any other individual right of action that a parent or student may maintain under this part, nothing in this part shall be construed to—

- Create a right of action on behalf of an individual student for the failure of a particular SEA or LEA staff person to be highly qualified; or
- Prevent a parent from filing a complaint under 34 CFR §§ 300.151 through 300.153 about staff qualifications with the SEA as provided for under this part.

### **III. Options to be funded:**

- Personnel preparation and continuing education
- Procedures for dissemination
- Adoption of new practices
- Recruitment, retention, and retraining of personnel

### **IV. Activities Funded:**

- Membership in State and national professional organizations for special education teachers, related services, and leadership personnel;
- Subscriptions to journals and other publications of national special education and related professional organizations for information dissemination;
- Purchase/duplication/dissemination/utilization of innovative special education and related services, instructional and training materials;
- Reimbursement of expenses incurred (at State rates) in sending special education and related services representatives to visit innovative instructional or training programs (in state or out) to pilot and eventually adopt either the program and/or materials in the home LEA;
- Reimbursement of expenses incurred (at State rates) in sending representatives of special education and related services to State and/or national professional conferences (participants must commit to share acquired knowledge and skills with other staff in a documented fashion upon return);
- Other expenses involved in developing and implementing unique strategies designed to improve the quality and expand the scope of special education programs and related services through information dissemination, training and adoption (adoption cannot include salary or fringe benefits);
- Reimbursement of expenses incurred (at State rates) in sending representatives to colleges, universities, or other health care provider career days, and any other special education and related services recruitment activities;

- Reimbursement of expenses incurred for activities for personnel preparation and retraining such as tuition fees, books, travel, room and board; and
- Reimbursement of expenses incurred in conducting in-service activities; facility rental, printing materials and supplies, consultant fees and expenses, including curriculum consultants, in-service training specialists, and so forth.

## **V. Allowable Expenditures**

Activities may be coded as follows:

- Improvement of Instruction (2210) for instructional staff only (i.e., 1000 – teachers, paraprofessionals, and teacher assistants):
  - Substitute teachers (100)
  - Benefits for substitutes (200)
  - Teacher stipends: suggested \$40 per day (100) or district negotiated amount
  - Consultant fees and expenses: not on the payroll (300)
  - Materials and supplies: those necessary for training activities (600)
  - Lodging (500)
  - Travel: .575 cents a mile or current state rate (500); Air travel by commercial air (coach) fare only (500)
  - Per diem (500)
  - Dues and fees (800)
  - Staff registration and tuition (800)
  - Professional publications (600)
- Personnel (staff) Services: (e.g., 2570 – activities for all non-instructional staff, including but not limited to related service providers, administrators, school board members, counselors, bus drivers, and school nurses):
  - Consultant fees and expenses: not on the payroll (300)
  - Materials and supplies: those necessary for training activities (600)
  - Lodging (500)
  - Travel: .575 cents a mile or current State rate (500); Air travel by commercial air (coach) fare only (500)
  - Per diem (500)
  - Dues and fees (800)
  - Staff registration and tuition (800)
  - Professional publications (600)

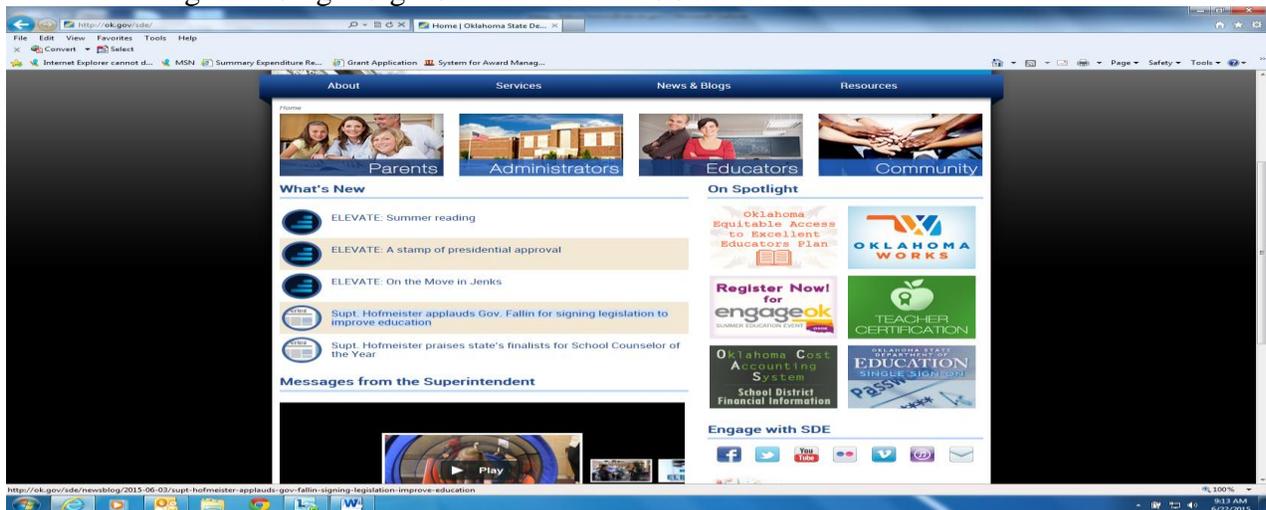
# Special Education Consolidated Budget Application

## I. Definition of Priorities

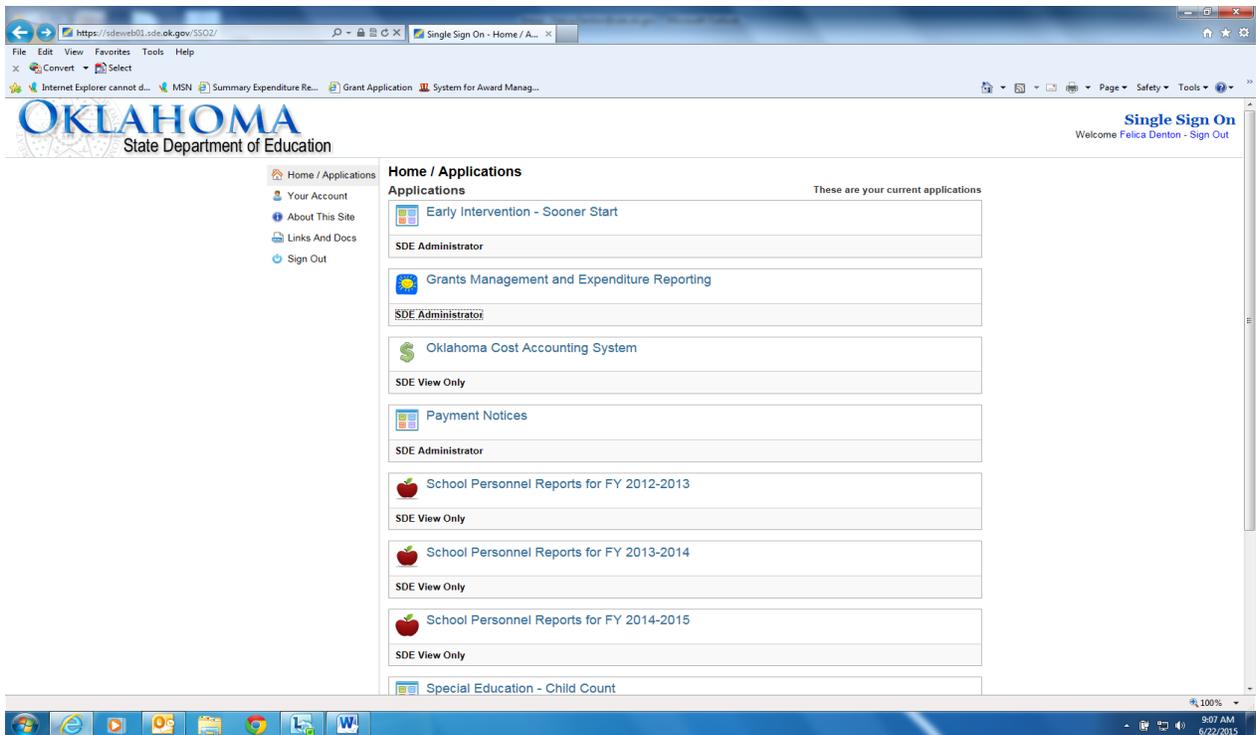
- When submitting a budget application for IDEA Part B, the following priority areas must be followed:
  - LEAs must continue supporting child identification, location, and evaluation activities (34 CFR § 300.131);
  - LEAs must provide a free appropriate public education (FAPE) to all identified children (34 CFR § 300.101);
  - LEAs must meet the full educational opportunity goal (FEOG) [34 CFR § 300.109], including employing additional personnel and providing in-service training to increase the level, intensity, and quality of services provided to individual children with disabilities;
  - LEAs must meet all the other requirements of IDEA Part B; and
  - LEAs must make available to parents of children with disabilities and to the general public all documents relating to the eligibility under this part [34 CFR § 300.212].

## II. Steps to Complete Special Education Consolidated Budget Application

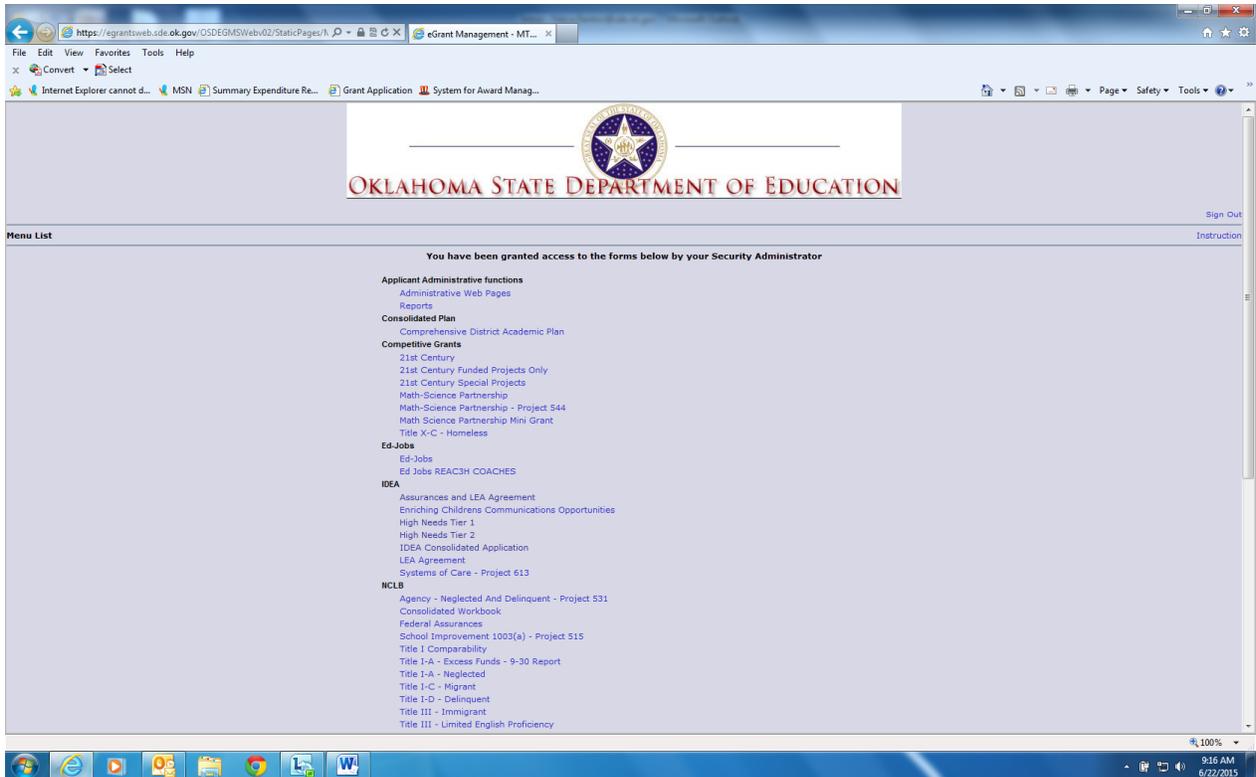
1. Log in to Single Sign On Portal on the OSDE Web site.



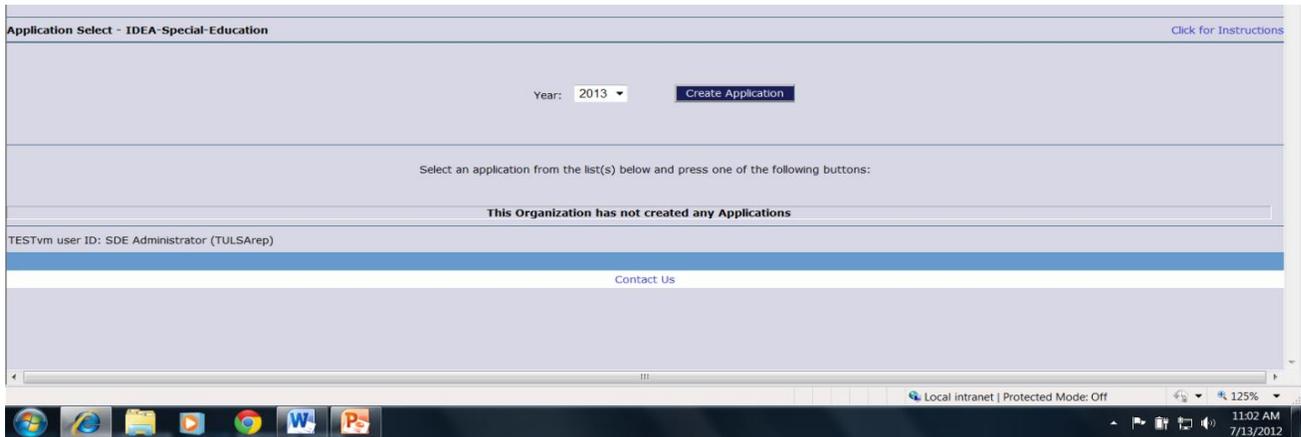
2. Click the Grants Management and Expenditure Reporting link.



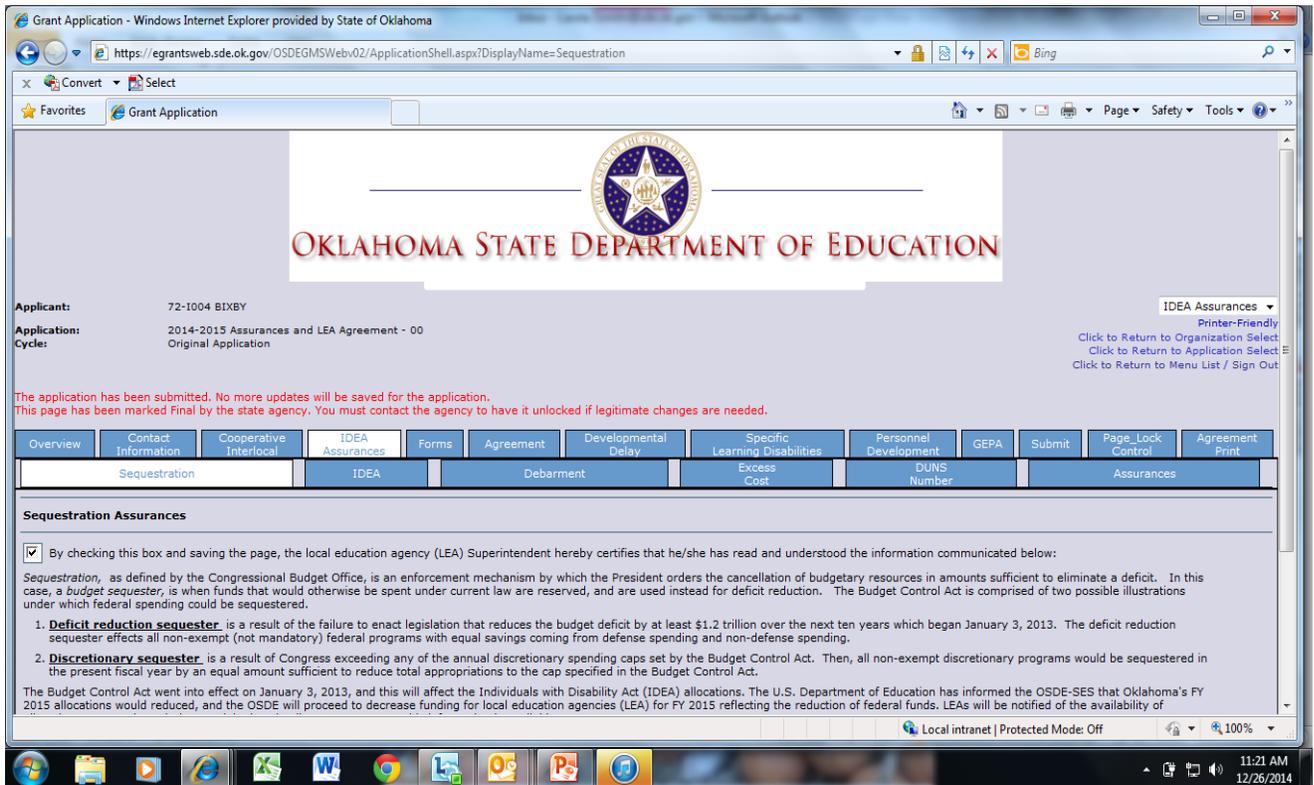
3. Select IDEA Consolidated Application.



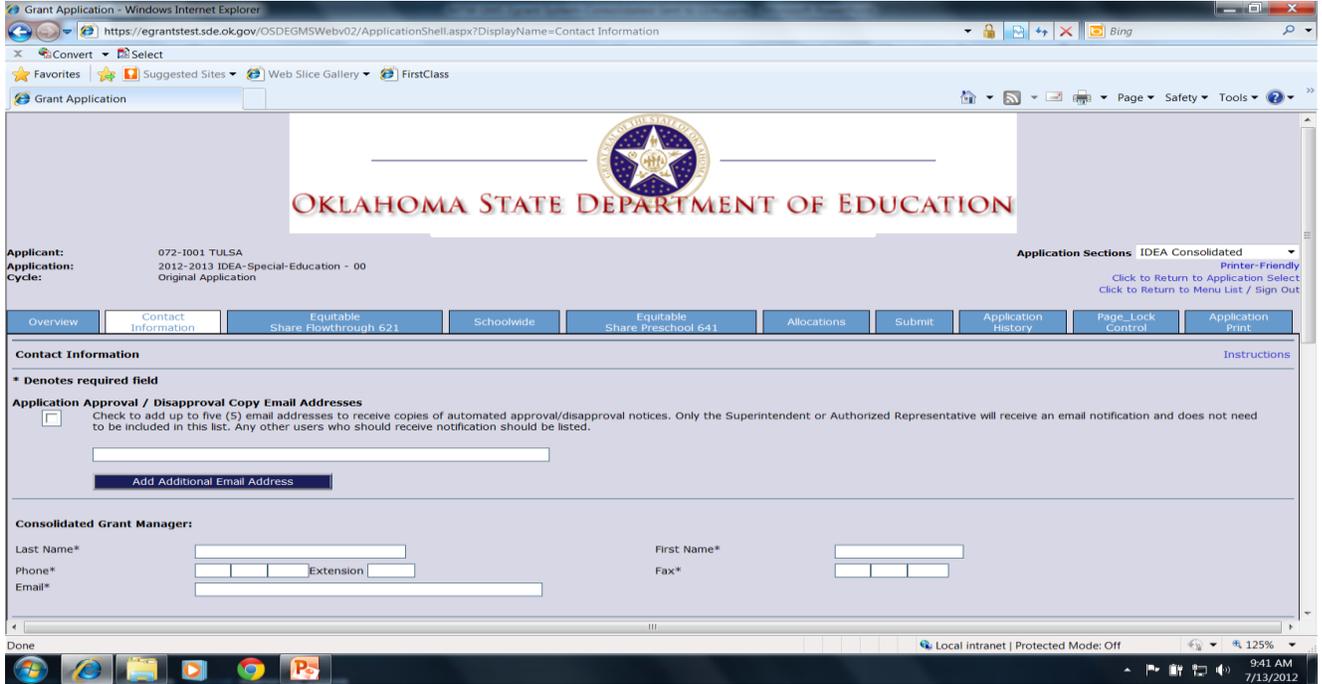
4. Choose the appropriate year and click Create Application.



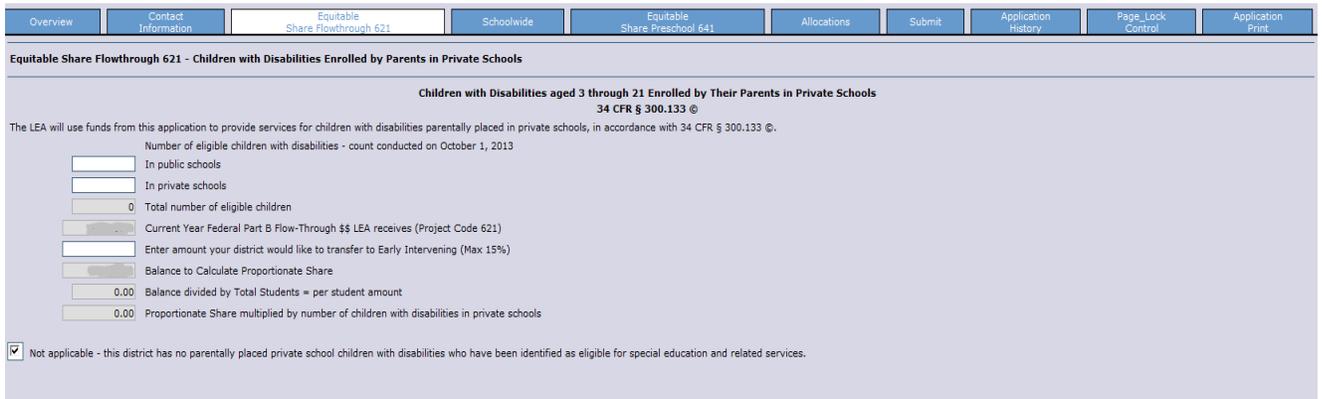
5. The application will open to IDEA Consolidated page. Complete the information under each tab.



- When each tab is completed under the IDEA Consolidated, page, select the Application Sections drop down box at top right corner of the page and choose the appropriate program. (621, 641, 642, 623, 625).



- Complete each budget page.



Overview	Contact Information	Equitable Share Flowthrough 621	Schoolwide	Equitable Share Preschool 641	Allocations	Submit	Application History	Page Lock Control	Application Print
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**Schoolwide Program**

**Schoolwide Program  
34 CFR § 300.206**

The LEA will use funds from this application to implement a schoolwide program under Title I, Section 1114 of the Elementary and Secondary Education Act of 1965 (ESEA). The amount used in any such program must not exceed the amount calculated in the following formula:

Number of children with disabilities participating in the schoolwide program.  
 multiplied (x) by  
 Part B Flow-Through funding (Project Code 621) received by the LEA for the current fiscal year  
 divided (+) by  
 Number of children with disabilities in LEA  
 equals (=)  
 **Maximum Amount to be used in a Title I schoolwide program.(please budget this amount to Function 5200 Object Code 900)**

Not Applicable. This district chooses not to utilize IDEA PART B funds for a schoolwide program.

Overview	Contact Information	Equitable Share Flowthrough 621	Schoolwide	Equitable Share Preschool 641	Allocations	Submit	Application History	Page Lock Control	Application Print
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**Equitable Share Preschool 641 - Children with Disabilities Enrolled by Parents in Private Schools**

**Children with Disabilities aged 3 through 5 Enrolled by Their Parents in Private Schools  
34 CFR § 300.133 ©**

The LEA will use funds from this application to provide services for children with disabilities parentally placed in private schools, in accordance with 34 CFR § 300.133 ©.

Number of eligible children with disabilities - count conducted on October 1, 2013  
 In public schools  
 In private schools  
 Total number of eligible children  
 Current Year Federal Part B Preschool \$\$ LEA receives (Project Code 641)  
 Balance to Calculate Proportionate Share  
 Balance divided by Total Students = per student amount  
 Proportionate Share multiplied by number of children with disabilities in private schools

Not applicable - this district has no parentally placed private school children with disabilities who have been identified as eligible for special education and related services.

Overview	Contact Information	Equitable Share Flowthrough 621	Schoolwide	Equitable Share Preschool 641	Allocations	Submit	Application History	Page Lock Control	Application Print
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**Allocations** Instructions

	Flowthrough	Flowthrough-Private	Preschool	Preschool-Private	EarlyIntervening
<b>Current Year Funds</b>					
Allocation	\$ .		\$0.00	\$ .	\$0.00
ReAllocated (+)	\$0.00		\$0.00	\$0.00	\$0.00
Released (-)	\$0.00		\$0.00	\$0.00	\$0.00
<b>Total Current Year Funds</b>			\$0.00	\$0.00	\$0.00
<b>Prior Year(s) Funds</b>					
Rollover (+)	\$0.00		\$0.00	\$0.00	\$0.00
ReAllocated (+)	\$0.00		\$0.00	\$0.00	\$0.00
<b>Total Prior Year(s) Funds</b>			\$0.00	\$0.00	\$0.00
<b>Sub Total</b>	\$ .		\$0.00	\$ .	\$0.00
<b>Multi-District</b>					
Transfer In (+)	\$ .		\$0.00	\$0.00	\$0.00
Transfer Out (-)	\$0.00		\$0.00	\$0.00	\$0.00
<b>Administrative Agent</b>					
<b>Adjusted Sub Total</b>	\$71,665.00		\$0.00	\$0.00	\$0.00

The following section should be used to shift funds to Early Intervening and the programs for Private Schools based on the Equitable Shares computed on previous webpages. The Transfer amounts must be entered by the districts, based EXACTLY on the amounts calculated on the Equitable Share pages. These transfers will update the amount of funds available for budgeting in each program.

8. Use the Application Sections drop down box to return to the IDEA Consolidated page.

 <b>OKLAHOMA STATE DEPARTMENT OF EDUCATION</b>		Application Sections: <b>IDEA Consolidated</b> <span style="font-size: small;">Printer-Friendly Click to Return to Organization Select Click to Return to Application Select Click to Return to Menu List / Sign Out</span>							
Applicant:	59-C002 JENKINGS								
Application:	2014-2015 IDEA-Special-Education - 00								
Cycle:	Original Application								
Overview	Contact Information	Equitable Share Flowthrough 621	Schoolwide	Equitable Share Preschool 641	Allocations	Submit	Application History	Page Lock Control	Application Print

**Allocations** Instructions

The application has been approved. No more updates will be saved for the application.

9. Select the submit tab and run the Consistency Check.



10. When the Consistency Check is successful, submit the application.

An OSDE-SES Compliance, Data, and Finance (CDF) Specialist will review all submitted applications for approval on a first come, first served basis. LEA personnel can view the status of submitted Consolidated Budget Applications at any time.

Notice and opportunity for hearing on LEA application if not approved. [34 CFR § 300.221].

- If major clarifications on the application are needed and/or noncompliance areas are noted, the LEA will receive a phone call or an e-mail from the OSDE-SES to obtain clarification for approval of the application.
- If needed, an appointment will be arranged with the LEA and OSDE-SES to clarify application components and/or other information that is preventing approval of the application.
- The OSDE-SES will review the corrected application and information provided and will recommend the approval if all areas needing clarification are complete and/or all areas of noncompliance are corrected.

## **Procedures for Budget Application Review**

- Applications in an approvable format are to be received on or before the due date to be considered.
- The following areas are considered during the review and approval process:
  - The submission of the following:
    - Assurances and the *LEA Agreement*.
    - The *IDEA Consolidated Application*.
  - A count of students with disabilities ages 3 through 21 on IEPs.
  - Other required data (such as the *End of Year Data Report*).
  - State and local monies for nonsupplanting requirements [34 CFR § 300.162].
- Consolidated Budget Applications
  - LEAs must have policies and procedures that are consistent with the State policies and procedures.
  - LEAs must establish and maintain a program to effectively meet the needs of students with disabilities.
  - All information will be entered by the LEA through the Online Grants Management System, available on the OSDE Web site at <[www.ok.gov/sde/](http://www.ok.gov/sde/)>.

### **III. Budget Revision Procedures**

- Should the need develop to expend IDEA Part B funds differently than the approved application, a revised budget must be submitted and approved before funds are obligated for any purpose other than specified in the application. If expenditures exceed the budgeted amount in any approved function-object combination by more than 25%, a revised budget will be required before further disbursements will be made. Appropriate justification pages must be included in a revised budget application.
- If changes in personnel employed have occurred from the original approved application (e.g., names, certification numbers, positions, salaries), the LEA must submit a revised budget with an updated personnel page (Project 621, Project 623, Project 625, Project 641, or Project 642).
- In order to complete a budget revision, follow the same steps to complete an original application. Choose the button for the application and choose Create Amendment. Once the Application opens, make any needed changes. After the changes are made, choose the Submit tab, run the Consistency Check, and submit the Budget Revision.

## **Withholding Payments**

The OSDE may withhold payment of IDEA Part B funds from an LEA or State agency that has failed to comply with any assurance in the LEA application for funds. The LEA or State agency will be given reasonable notice and an opportunity for a hearing prior to the withholding of funds. Further payment of funds will not be made until the OSDE is satisfied that compliance has been reestablished (34 CFR § 76.401 and 34 CFR § 300.603).

## **Overpayments**

If a LEA receives an overpayment of any funds and is unable to offset the overpayment with other funds, they must send a reimbursement to the State Department of Education. Please remit the overpayment by check to the OSDE-SES and indicate the reason for refunding the money. Once the money is returned, the SES will code the money back to the LEA for other approvable expenditures.

## Expenditure Reports

- **Grants Management System (GMS) Basic Requirements**

- PC or MAC Computers
- Supported Internet browsers:
  - Microsoft Internet Explorer
  - Google Chrome
  - Mozilla Firefox
  - Safari (for Macs)

**Note: Pop-Up Blockers must be disabled for GMS Site in order to view review checklists.**

- Once the LEA Assurances and Agreements are completed and the OSDE-SES has received new special education allocations, the IDEA Consolidated Application will be available to budget monies.
- Funds are available on a reimbursement basis. You must budget your funds and receive approval from the OSDE-SES before you can apply for reimbursement.
- Submitting Expenditure Reports for Reimbursement of Funds
  - **Expenditure Reporting**
    - **NO** claim will be paid without a valid DUNS and current expiration date.
    - Attach supporting documents, which must include the Summary Expenditure Report, the Detailed Expenditure Report and **all** invoices and receipts.
    - Expenditure and detail page ***must be signed***.
    - **Do not** use the # sign in your PDF title.

## Completing an Expenditure Report

1. Log in to the Single Sign On portal of the OSDE-SES Web site. Choose the application and Payments option.

Application Select - IDEA-Special-Education [Click for Instructions](#)

Select an application from the list(s) below and press one of the following buttons:

[Open Application](#)    [Create Amendment](#)  
[Review Summary](#)    [Payments](#)

Select	Application / Amendment	Original Submit Date	OSDE Final Approval Date	Status	Status Date
2012-2013					
<input type="checkbox"/>	13-IDEA-00 Original Application			Not Submitted	

TESTvm user ID: SDE Administrator (TULSArep)

[Contact Us](#)

Done Local intranet | Protected Mode: Off 11:28 AM 8/27/2012

1. Select View Summary Expenditure

Application: 2014-2015 IDEA-Special-Education - 00 Printer-Friendly  
[Click to Return to Application Select](#)  
[Click to Return to Organization Select](#)  
[Click to Return to Menu List / Sign Out](#)

Expenditure / Payment Summary [Click for Instructions](#)

View Summary Expenditure / Closeout Reports  
FY2015 Expenditure/Payment Summary as of 8/18/2015

	Flowthrough	Flowthrough-Private	Preschool	Preschool-Private	Early Intervening
<b>Current Grant Year Allocation</b>	\$193,674.49	\$0.00	\$2,904.96	\$0.00	\$0.00
(+/-) Adjustments	\$197.44	\$0.00	\$0.00	\$0.00	\$0.00
(+/-) Consortiums	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
(+/-) Transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Funds to be Budgeted at Beginning of FY2015	\$193,871.93	\$0.00	\$2,904.96	\$0.00	\$0.00
<b>Approved Budget</b>	\$193,871.93	\$0.00	\$2,904.96	\$0.00	\$0.00
<b>Pending Expenditure Reports</b>					
Auto-Scheduled	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Approved Summary Expenditure Reports	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Completed Expenditure Reports</b>					
Auto-Scheduled	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Summary Expenditure Reports	\$193,871.93	\$0.00	\$2,904.96	\$0.00	\$0.00
Total	\$193,871.93	\$0.00	\$2,904.96	\$0.00	\$0.00
<b>Remaining Balance of Expenditure Reports / Claims</b>					
Auto-Scheduled	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Summary Expenditure Reports	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Released or Carried Over to next year	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Final Closeout Status</b>					

3. Select the Program for which the expenditure report is going to be completed.

Application: 2014-2015 IDEA-Special-Education - 00 Printer-Friendly  
[Click to Return to Application Select](#)  
[Click to Return to Organization Select](#)  
[Click to Return to Menu List / Sign Out](#)

Summary Expenditure Report Menu [Click for Instructions](#)

Program:

#### 4. Choose Create New Request.

**Application:** 2013-2014 IDEA-Special-Education - 00 Printer-Friendly  
Click to Return to Application Select  
Click to Return to Payment Summary  
Click to Return to Menu List / Sign Out

**Summary Expenditure Report Menu** [Click for Instructions](#)

Program: Flowthrough 2014

**Summary Expenditure Reports:** Select a Summary Expenditure Report from the list(s) below and press one of the following buttons:

Select	Summary Expenditure Report	Date Created	Expenditure Report Date Range	Date Submitted	Final Approval Date	Status	Status Date
<input type="checkbox"/>	Summary Expenditure Report 5	1/22/2014	12/1/2013 - 12/31/2013	1/22/2014	1/24/2014	Approved	1/24/2014
<input type="checkbox"/>	Summary Expenditure Report 5	12/19/2013	11/1/2013 - 11/30/2013	12/19/2013	12/19/2013	Approved	12/19/2013
<input type="checkbox"/>	Summary Expenditure Report 4	11/25/2013	10/1/2013 - 10/31/2013	11/26/2013	11/26/2013	Approved	11/26/2013
<input type="checkbox"/>	Summary Expenditure Report 3	11/8/2013	9/1/2013 - 9/30/2013	11/26/2013	11/26/2013	Approved	11/26/2013
<input type="checkbox"/>	Summary Expenditure Report 2	10/24/2013	8/1/2013 - 8/31/2013	10/24/2013	10/25/2013	Approved	10/25/2013
<input type="checkbox"/>	Summary Expenditure Report 1	10/7/2013	7/1/2013 - 7/31/2013	10/7/2013	10/11/2013	Approved	10/11/2013

**Closeout Report:** Select the closeout report from the list(s) below and press one of the following buttons:

Select	Closeout Report	Final	Date Created	Date Submitted	Final Approval Date	Status	Status Date

PRODvm user ID: SDE Administrator (TULSArep)

Local intranet | Protected Mode: Off

#### 5. Review the top of the Expenditure Report screen as a reminder of the district's budget. It is shown for reference only.

**Application:** 2013-2014 IDEA-Special-Education - 00  
**Cycle:** Summary Expenditure Report 9

**Summary Expenditure Report 9**

This request has been approved. No more updates will be saved.

Agency:  
Document #:  
Check/EFT #:  
Check/EFT Date:

Program: Flowthrough  
Click on the "Create Additional Entries" button to enter additional information.  
Description of Object Codes and Function Codes

Show Budget Summary:  Yes  No  
Note: This Budget Summary displays to aid in creating and editing the Summary Expenditure Report and will not display once the Summary Expenditure Report is submitted to the SEA.

Code	Activity Description	100 - Salaries	200 - Benefits	300 - Professional Services	400 - Property Services	500 - Other Services	600 - Supplemental Instruction Materials	700 - Other
1000	Instruction	33,450.00	3,000.00				1,876.29	
2110	Attendance and Social Work Services							
2120	Guidance Services							
2130	Health Services							
2140	Psychological Services							
2150	Speech Pathology and Audiology Services			11,015.74				
2190	Other Support Services - Student							
2210	Improvement of Instruction Services							
2240	Academic Student Assessment							
2310	Board of Education Services							
2330	State and Federal Relations Services							
2410	Office of the Principal Services							
2490	Other Support Services-School Administration							
2510	Fiscal Services							
2530	Printing, Publishing, and Duplicating Services							
2540	Planning, Research, Development, and Eval Services							

Done

#### 6. Complete the following: function code, object code, description, amount and if needed, Indirect cost.

Function Code	Object Code	Activity Description	Expenditure Description	Final Approved Budget	Previously Requested	Expenditure Amount	Delete Row
1000	100	Instruction / Salaries	(1000 Character Maximum) SALARIES-CERTIFIED PERSONNEL	\$145,293.70	\$133,101.19	13,241.39	<input type="checkbox"/>
1000	200	Instruction / Benefits	(1000 Character Maximum) BENEFITS-CERTIFIED PERSONNEL	\$48,578.23	\$43,266.17	4,263.18	<input type="checkbox"/>
Indirect Cost - Approved Rate 1.8200 % - Derived Rate 0 %				\$0.00		\$17,504.57	
						\$0.00	
						\$17,504.57	

NOTE: Data displayed on this page was effective as of 6/3/2015

7. Complete the date range of the Expenditure Report.

8. Enter the SAM date.

NOTE: Data displayed on this page was effective as of 3/14/2014

Payment Tracking Number: 14-10021403006  
Expenditures from: 2/1/2014 to 2/28/2014 Enter as MM/DD/YYYY  
At the outset of the 2014 year, your LEA provided the following information:  
DUNS #: 020707801  
CCR Expiration Date: 12/26/2013  
New SAM Expiration Date (if required): 2/21/2014 Click here to access SAM for Expiration Date Information

Notes: OSDE is prohibited from making payments to LEAs whose CCR Expiration Date (which has now been replaced by the SAM Expiration Date) has passed.  
For every Summary Expenditure Report in which an LEA must enter the new SAM Expiration Date, the LEA must also upload a PDF from SAM.gov which shows the LEA name, DUNS #, and expiration date.

RECAP	Amount	Amount Paid to Date by Fund Source
Grant Award (Allocation)	\$4,940,896.42	
Approved Budget	\$4,940,896.42	
Amount Paid To Date	\$1,846,896.56	Flowthrough
Expenses To Date	\$0.00	
Balance Due LEA	\$0.00	
Funds on Hand	\$1,846,896.56	Total

Attach supporting PDF (Summary and Detailed Expenditure Reports are required)

Hard Copy Received via Fax or Mail By: on

Previously Attached Documents:  
13-14 621 FEB EXPENDITURE REPORT PART 1.pdf.pdf  
13-14 621 PART 2 EXP. REPORT.pdf.pdf  
13-14 621 PART 3 EXPEND. REPORT.pdf.pdf

Payment Funding Details

Payment Type	Amount	Fund Stream Program	Year	Code	Reporting Category	Federal Aid #
PAYMENT	\$401,325.24	Flowthrough	2014	14621		130014621YR1
Total	\$401,325.24					

PRODDvm user ID: Karen Howard (15476)

9. Upload the signed Expenditure Report.

NOTE: Data displayed on this page was effective as of 3/14/2014

Payment Tracking Number: 14-10021403006  
Expenditures from: 2/1/2014 to 2/28/2014 Enter as MM/DD/YYYY  
At the outset of the 2014 year, your LEA provided the following information:  
DUNS #: 020707801  
CCR Expiration Date: 12/26/2013  
New SAM Expiration Date (if required): 2/21/2014 Click here to access SAM for Expiration Date Information

Notes: OSDE is prohibited from making payments to LEAs whose CCR Expiration Date (which has now been replaced by the SAM Expiration Date) has passed.  
For every Summary Expenditure Report in which an LEA must enter the new SAM Expiration Date, the LEA must also upload a PDF from SAM.gov which shows the LEA name, DUNS #, and expiration date.

RECAP	Amount	Amount Paid to Date by Fund Source
Grant Award (Allocation)	\$4,940,896.42	
Approved Budget	\$4,940,896.42	
Amount Paid To Date	\$1,846,896.56	Flowthrough
Expenses To Date	\$0.00	
Balance Due LEA	\$0.00	
Funds on Hand	\$1,846,896.56	Total

Attach supporting PDF (Summary and Detailed Expenditure Reports are required)

Hard Copy Received via Fax or Mail By: on

Previously Attached Documents:  
13-14 621 FEB EXPENDITURE REPORT PART 1.pdf.pdf  
13-14 621 PART 2 EXP. REPORT.pdf.pdf  
13-14 621 PART 3 EXPEND. REPORT.pdf.pdf

Payment Funding Details

Payment Type	Amount	Fund Stream Program	Year	Code	Reporting Category	Federal Aid #
PAYMENT	\$401,325.24	Flowthrough	2014	14621		130014621YR1
Total	\$401,325.24					

PRODDvm user ID: Karen Howard (15476)

10. The Superintendent must then submit the Expenditure Report.

NOTE: Data displayed on this page was effective as of 3/14/2014

Payment Tracking Number: 14-10021403006  
Expenditures from: 2/1/2014 to 2/28/2014 Enter as MM/DD/YYYY  
At the outset of the 2014 year, your LEA provided the following information:  
DUNS #: 020707801  
CCR Expiration Date: 04/25/2015  
New SAM Expiration Date (if required): 04/25/2015 Click here to access SAM for Expiration Date Information

Notes: OSDE is prohibited from making payments to LEAs whose CCR Expiration Date (which has now been replaced by the SAM Expiration Date) has passed.  
For every Summary Expenditure Report in which an LEA must enter the new SAM Expiration Date, the LEA must also upload a PDF from SAM.gov which shows the LEA name, DUNS #, and expiration date.

RECAP	Amount	Amount Paid to Date by Fund Source
Grant Award (Allocation)	\$126,078.06	
Approved Budget	\$126,078.06	
Amount Paid To Date	\$126,078.06	Flowthrough
Expenses To Date	\$0.00	
Balance Due LEA	\$0.00	
Funds on Hand	\$126,078.06	Total

Attach supporting PDF (Summary and Detailed Expenditure Reports are required)

I certify that, to the best of my knowledge and belief, this report is true and correct in all respects; supporting documentation for all entries on file and will be retained for five (5) years or until the applicable is notified that such records are no longer needed for administrative review; and the federal funds have been expended only for the purposes they were granted.

PRODDvm user ID: IDE Administrator (LINC01nep)

## District Closeout Procedures

Districts are required to perform closeout procedure at the end of each Fiscal Year. Once all claims are submitted and processed, districts can then perform the closeout process.

Start on the Application Select page.

1. Select 2014-15 then click on Payments button.

Application Select - IDEA-Special-Education [Click for Instructions](#)

Select an application from the list(s) below and press one of the following buttons:

Open Application      Review Summary      Payments      CC Override

Select	Application / Amendment	Original Submit Date	OSDE Final Approval Date	Status	Status Date
<b>2014-2015</b>					
<input type="checkbox"/>	15-IDEA-00 Amendment 1	05-05-2015	05-08-2015	Final Approved	05-08-2015
<input type="checkbox"/>	15-IDEA-00 Original Application	09-16-2014	09-16-2014	Final Approved	09-16-2014
<b>2013-2014</b>					
<input type="checkbox"/>	14-IDEA-00 Amendment 4	04-10-2014	04-11-2014	Final Approved	04-11-2014
<input type="checkbox"/>	14-IDEA-00 Amendment 3	11-06-2013	11-06-2013	Final Approved	11-06-2013
<input type="checkbox"/>	14-IDEA-00 Amendment 2	10-10-2013	10-17-2013	Final Approved	10-17-2013
<input type="checkbox"/>	14-IDEA-00 Amendment 1	09-24-2013	10-09-2013	Final Approved	10-09-2013
<input type="checkbox"/>	14-IDEA-00 Original Application	09-20-2013	09-20-2013	Final Approved	09-20-2013
<b>2012-2013</b>					
<input type="checkbox"/>	13-IDEA-00 Amendment 4	05-07-2013	05-16-2013	Final Approved	05-16-2013
<input type="checkbox"/>	13-IDEA-00 Amendment 3	02-06-2013	02-15-2013	Final Approved	02-15-2013
<input type="checkbox"/>	13-IDEA-00 Amendment 2	12-19-2012	12-20-2012	Final Approved	12-20-2012
<input type="checkbox"/>	13-IDEA-00 Amendment 1	11-06-2012	12-14-2012	Final Approved	12-14-2012
<input type="checkbox"/>	13-IDEA-00 Original Application	09-20-2012	09-20-2012	Final Approved	09-20-2012

PRODvm user ID: Karen Howard (15476)

Internet | Protected Mode: Off

2. Click on the View Summary Expenditure / Closeout Reports button.

Expenditure / Payment Summary [Click for Instructions](#)

**View Summary Expenditure / Closeout Reports**

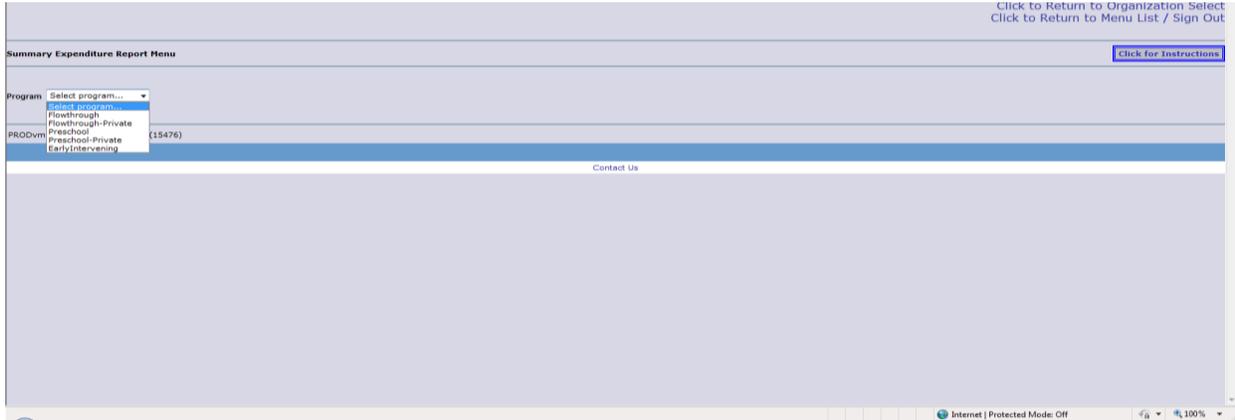
FY2015 Expenditure/Payment Summary as of 6/22/2015

	Flowthrough	Flowthrough-Private	Preschool	Preschool-Private	EarlyIntervening
<b>Current Grant Year Allocation</b>	\$100,678.56	\$0.00	\$4,770.95	\$0.00	\$0.00
(+/-) Adjustments	\$16,023.64	\$0.00	\$356.44	\$0.00	\$0.00
(+/-) Consortiums	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
(+/-) Transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Funds to be Budgeted at Beginning of FY2015	\$116,702.30	\$0.00	\$5,337.39	\$0.00	\$0.00
<b>Approved Budget</b>	\$116,702.30	\$0.00	\$5,337.39	\$0.00	\$0.00
<b>Pending Expenditure Reports</b>					
Auto-Scheduled	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Approved Summary Expenditure Reports	\$398.85	\$0.00	\$369.00	\$0.00	\$0.00
Total	\$398.85	\$0.00	\$369.00	\$0.00	\$0.00
<b>Completed Expenditure Reports</b>					
Auto-Scheduled	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Summary Expenditure Reports	\$102,102.21	\$0.00	\$1,800.72	\$0.00	\$0.00
Total	\$102,102.21	\$0.00	\$1,800.72	\$0.00	\$0.00
<b>Remaining Balance of Expenditure Reports / Claims</b>					
Auto-Scheduled	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Summary Expenditure Reports	\$14,201.24	\$0.00	\$3,167.67	\$0.00	\$0.00
Released or Carried Over to next year	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

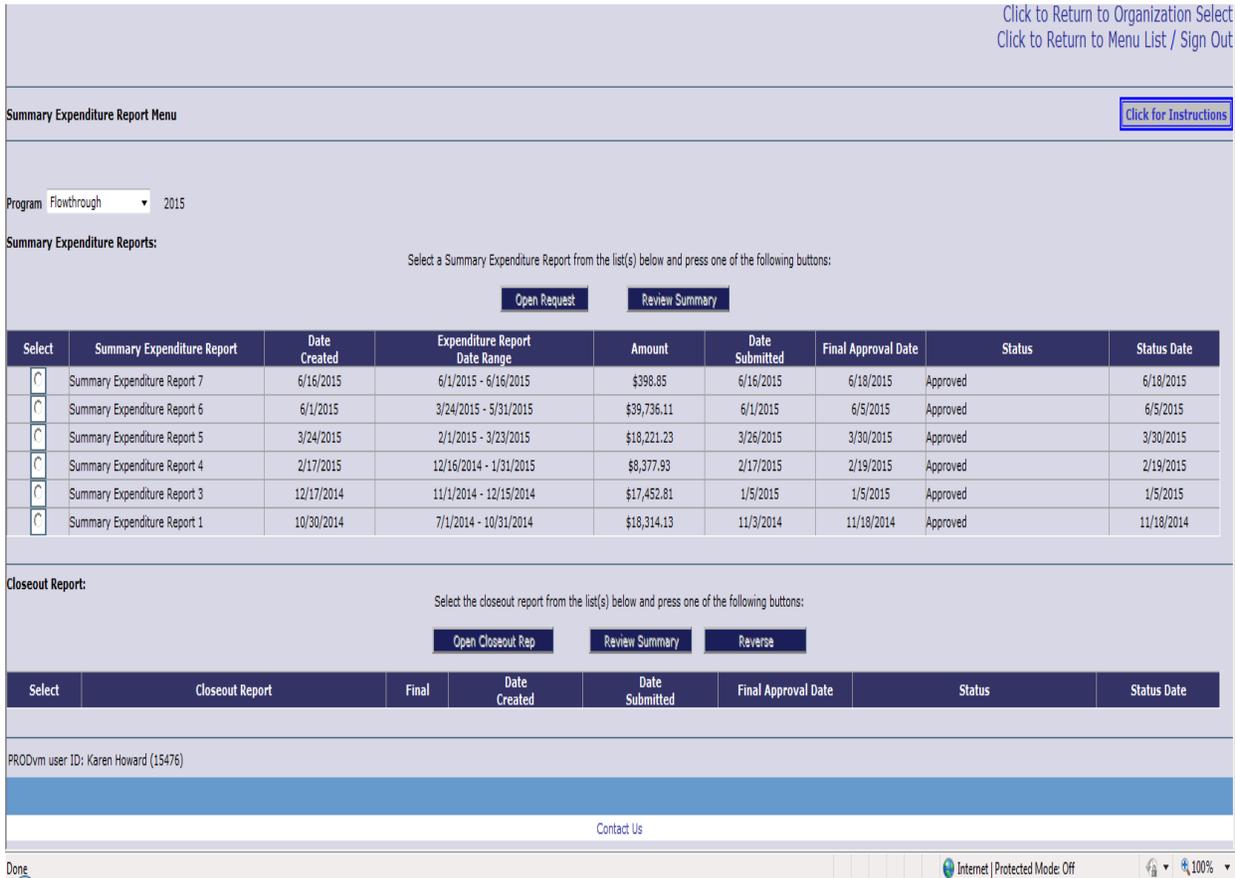
Done

Internet | Protected Mode: Off

- Click on the drop down box on program and select which project to close. On the bottom of your screen you will see “Closeout Report.”



- Click on the Create Closeout button.



5. The information listed shows the Final Approved Budget, OSDE Payments, Previously Reported, and Expenditure Amount. **Do Not type in the boxes provided under Expenditure Amount.**

https://egrantsweb.sde.ok.gov/OSDEGMSWebv02/Payments/FinancialSelect.aspx - Windows Internet Explorer provided by State of Okla

https://egrantsweb.sde.ok.gov/OSDEGMSWebv02/Payments/FinancialSelect.aspx

File Edit View Favorites Tools Help

Convert Select

Favorites MTW GMS - Grants Mana... MTW GMS - Grants Mana... Home Oklahoma State D... Suggested Sites http--apps.sde.state.ok.us... http--apps.sde.state.ok.us... MTW GMS - Grants Mana... Web Slice Gallery Single Sign On - Home - ...

https://egrantsweb.sde.ok.gov/OSDEGMSWebv0...

Function Code	Object Code	Expenditure Description	Final Approved Budget	OSDE Payments	Previously Reported	Expenditure Amount	Delete Row
1000	100	Instruction / Salaries	\$70,976.00	\$70,976.00	\$0.00	70976.00	<input type="checkbox"/>
1000	200	Instruction / Benefits	\$22,198.13	\$18,037.33	\$0.00	18037.33	<input type="checkbox"/>
1000	400	Instruction / Property Services	\$1,500.00	\$1,500.00	\$0.00	1500.00	<input type="checkbox"/>
1000	600	Instruction / Supplemental Instruction Materials	\$9,181.80	\$823.50	\$0.00	823.50	<input type="checkbox"/>
2130	300	Health Services / Professional Services	\$5,300.00	\$2,874.90	\$0.00	2874.90	<input type="checkbox"/>
2140	100	Psychological Services / Salaries	\$2,500.00	\$2,500.00	\$0.00	2500.00	<input type="checkbox"/>
2140	200	Psychological Services / Benefits	\$627.37	\$627.22	\$0.00	627.22	<input type="checkbox"/>
2560	500	Information Services / Other Services	\$200.00	\$120.71	\$0.00	120.71	<input type="checkbox"/>
<b>Sub-Totals:</b>			\$112,483.30	\$97,459.66	\$0.00	\$97,459.66	
5400 / 900 Indirect Costs Approved Rate 2.0900 %			\$0.00	\$0.00	\$0.00	\$0.00	
<b>Totals:</b>			\$112,483.30	\$97,459.66	\$0.00	\$97,459.66	

Expenditure Period End Date 6/30/2014

LEA Comments (4000 character maximum)

OSDE Comments (4000 character maximum)

Save Comment

RECAP	Amount	Amount Paid to Date by Fund Source
Grant Award (Allocation)	\$113,483.30	
Approved Budget	\$113,483.30	Flowthrough
Amount Paid To Date	\$97,459.66	\$97,459.66
Expenses To Date	\$97,459.66	Total
Balance Due LEA	\$0.00	
Funds on Hand	\$0.00	
Carryover Amount	\$16,023.64	

Done

Internet | Protected Mode: Off

100%

- There is a drop down box entitled Expenditure Period End Date. Click on the drop down arrow, two dates are listed. Choose the end of June date.

The screenshot shows a web browser window displaying the OSDEGMSWeb02/Payments/FinancialSelect.aspx page. The main table lists various expenditure categories with columns for Final Approved Budget, OSDE Payments, Previously Reported, and Expenditure Amount. The Expenditure Period End Date is set to 6/30/2014. Below the table are sections for LEA and OSDE comments, a Save Comment button, and a RECAP section.

Function Code	Object Code	Expenditure Description	Final Approved Budget	OSDE Payments	Previously Reported	Expenditure Amount	Delete Row
1000	100	Instruction / Salaries	\$70,976.00	\$70,976.00	\$0.00	70976.00	[X]
1000	200	Instruction / Benefits	\$22,198.13	\$18,037.33	\$0.00	18037.33	[X]
1000	400	Instruction / Property Services	\$1,500.00	\$1,500.00	\$0.00	1500.00	[X]
1000	600	Instruction / Supplemental Instruction Materials	\$9,181.80	\$823.50	\$0.00	823.50	[X]
2130	300	Health Services / Professional Services	\$5,300.00	\$2,874.90	\$0.00	2874.90	[X]
2140	100	Psychological Services / Salaries	\$2,500.00	\$2,500.00	\$0.00	2500.00	[X]
2140	200	Psychological Services / Benefits	\$627.37	\$627.22	\$0.00	627.22	[X]
2560	500	Information Services / Other Services	\$200.00	\$120.71	\$0.00	120.71	[X]
<b>Sub-Totals:</b>			\$112,483.30	\$97,459.66	\$0.00	\$97,459.66	
S400 / 900 Indirect Costs Approved Rate 2.0900 % Derived Rate 0 %			\$0.00	\$0.00	\$0.00	\$0.00	
<b>Totals:</b>			\$112,483.30	\$97,459.66	\$0.00	\$97,459.66	

Expenditure Period End Date: 6/30/2014

**RECAP**

	Amount	Amount Paid to Date by Fund Source
Grant Award (Allocation)	\$113,483.30	
Approved Budget	\$113,483.30	Flowthrough \$97,459.66
Amount Paid To Date	\$97,459.66	Total \$97,459.66
Expenses To Date	\$97,459.66	
Balance Due LEA	\$0.00	
Funds on Hand	\$0.00	
Carryover Amount	\$16,023.64	

- The district must view the section RECAP this for accuracy. The Grant Award (Allocation) must match the Approved Budget amount. The Amount Paid to Date must match Expenses to Date. Balance Due LEA and Funds on Hand should be zero. The Carryover Amount reflects the amount of funds that the district has not spent.

This screenshot is identical to the one above, showing the same expenditure table and RECAP section. Below the RECAP section, there is a file upload area with the following text:

Please upload supporting information files. Allowable file types are Microsoft Word (.doc / .docx) and Adobe PDF. Files must be less than 4MB (4,000 KB) in size and the file name should not include special characters (i.e., #, \$, %, etc.). Attempting to upload a file that does not comply with

- Upon verification and acceptance of all figures, the district is now required to place a **check mark in the box next to Final Expenditure**. This will prompt the remaining funds to rollover to the next fiscal year.

OSDE Comments (4000 character maximum)

[Save Comment](#)

RECAP	Amount	Amount Paid to Date by Fund Source	
Grant Award (Allocation)	\$113,483.30		
Approved Budget	\$113,483.30	Flowthrough	\$97,459.66
Amount Paid To Date	\$97,459.66	Total	\$97,459.66
Expenses To Date	\$97,459.66		
Balance Due LEA	\$0.00		
Funds on Hand	\$0.00		
Carryover Amount	\$16,023.64		

Final Expenditure

Please upload supporting information files. Allowable file types are Microsoft Word (.doc / .docx) and Adobe PDF. Files must be less than 4MB (4,000 KB) in size and the file name should not include special characters (i.e., #, \$, %, etc). Attempting to upload a file that does not comply with these restrictions will result in errors and loss of unsaved data.

Uploaded Files:

Close Out Report 621 2013-14-20140806164914-19325.pdf

Payment Type	Amount	Fund Stream Program	Reporting Category		
			Year	Code	Federal Aid #

- Do not upload files when performing the closeout procedure.
- Click the Save button at the bottom of the page. A closeout must be performed for each project for which an allocation made.
- Once all steps have been completed for each program, the closeout will be ready for the superintendent to Certify/Submit the closeout report to Special Education Services. Please, contact your CDF Specialist if assistance is needed.

## **Auditing Procedures**

Annual audits of financial transactions and compliance of each LEA are required by Oklahoma State law (70 O.S. § 22-103). Federal regulations (OMB Super circular) require a financial and compliance audit of all programs receiving federal funds in excess of \$750,000. These regulations (34 CFR Part 74) ensure that audits will be made on an organization-wide basis rather than a grant-by-grant basis according to the standards and procedures expressed therein.

## **Lindsey Nicole Henry Scholarship for Students with Disabilities**

The Lindsey Nicole Henry Scholarships (LNHS) for Students with Disabilities Program was first established in 2010 with the passage of House Bill 3393. The program is primarily administered pursuant to the requirements of Title 70, Section 13-101.2. The LNHS Program was created to provide a scholarship to a private school of choice for students with disabilities. The law allows the parent/legal guardian of a public school student with a disability to exercise their parental option and request to have an LNHS awarded for their child to enroll in and attend a private school approved by the Oklahoma State Board of Education.

The LNHS Program Application, along with specific procedures; and program requirements is available on the Oklahoma State Department of Education (OSDE) website at <http://ok.gov/sde/lindsey-nicole-henry-lnh-scholarship-program-children-disabilities>.

The parent/legal guardian must apply for the LNH Scholarship by completing the application by December 1 of the school year that the student intends to participate in the scholarship program. Additionally, please make note of the following requirements:

1) The private school selected by the parent/legal guardian must meet the criteria for an eligible program *and* must be approved by the Oklahoma State Board of Education prior to the parent requesting the scholarship.

2) The parent/legal guardian must obtain an acceptance letter for their child from an approved private school. The parent/legal guardian will submit an LNH Scholarship Application to the OSDE along with the following documents:

- Current Multidisciplinary Evaluation and Eligibility Group Summary Form (MEEGS) and most current evaluation/reevaluation documentation
- Current IEP
- State of Oklahoma Vendor/Payee Form

According to Section (F)(1) of the LNH Act: “Acceptance of the Lindsey Nicole Henry Scholarship shall have the same effect as a parental revocation of consent to service pursuant to 20 U.S.C., Sections 1414(a)(1)(D) and 1414(C) of IDEA.” As required by the revocation of consent provisions of the Individuals with Disabilities Education Act, a federal law, and the LNH Scholarship Act, when a parent accepts an LNH scholarship:

1. The student is no longer entitled to receive special education and related services from any Oklahoma public school district, and
2. Each Oklahoma public school district must treat the student as a nondisabled student for all purposes, including discipline. Upon acceptance of an LNH scholarship, the parent/guardian will receive a Written Notice from the student’s public school district that confirms this information.

## **Application Procedure**

- The parent must first choose an approved private school.
- The LNH Scholarship Application (Attachment) must be submitted by the parent/guardian to the Oklahoma State Department of Education (OSDE) by mail or fax, with the required documentation, by December 1 of the year that parent/guardian is seeking the scholarship.
- All applications received after December 1, beginning with the 2015-2016 school year, will be processed for the following school year.
- An application must be submitted by the parent/guardian to the OSDE *each year* that the parent/guardian chooses to participate in LNH Scholarship.

All recipients of the LNH Scholarship must renew for the scholarship each year, by submitting a current LNH Scholarship application to the prior to the beginning of the academic year. The scholarship will be prorated after the date of approval by the OSDE, if the application is received and/or approved after the current school year begins.

Example: ABC school starts classes on August 21, 2016. Ms. Smith completed an application and the OSDE received it on September 19, 2016. The application was approved by the OSDE on September 23. The amount of the scholarship will be prorated for 23 days, as the tuition amount incurred before the scholarship was approved spanned 23 school days.

If the parent or guardian of a child receiving the LNH Scholarship fails to submit a renewal application by December 1 of each year, the scholarship will be terminated.

## **State Systemic Improvement Plan (SSIP)**

OSEP's new accountability system, *Results Driven Accountability* (RDA), balances improving developmental and educational results and functional outcomes for young children and students with disabilities, while considering compliance as it relates to those outcomes and results. RDA emphasizes improving child outcomes such as performance on assessments, graduation rates, and early childhood outcomes.

To support this effort, States are being required to develop a State Systemic Improvement Plan (SSIP) as part of their SPP/APR. In developing, implementing, and evaluating the SSIP, a State's focus on results will drive innovation in the use of evidence-based practices in the delivery of services to children with disabilities, which ultimately will lead to improved results.

Each state will develop the SSIP in phases, each phase having a distinct role in setting the framework for the desired outcome. After States analyze and develop an infrastructure for implementation (Phase I and II), on-going evaluation of the results and progress will be the focus of the effort to improve outcomes for students with disabilities. The table below demonstrates some activities for each phase.

In preparation for the proposed changes to the SPP/APR, the addition of Indicator 17: SSIP, the OSDE-SES is required to identify a State-Identified Measureable Result (SIMR) and develop a Theory of Action based on identified areas of need and stakeholder input. Both of these activities will determine how to support improvement, build capacity in LEAs and local programs and implement, scale up, and sustain evidence-based practices. Oklahoma's SSIP will focus on Early Literacy, in particular, increased performance on the 3<sup>rd</sup> grade Reading assessment.

The focus on Early Literacy will continue through FFY 2018 (Phase III of the SSIP), and each LEA is encouraged to consider how their funding can improve Reading performance.

# Proposed SSIP Activities by Phase

Year 1 - FFY 2013 Delivered by Feb 2015	Year 2 - FFY 2014 Delivered by Feb 2016	Years 3-6 FFY 2015-18 Feb 2017-Feb 2020
<b>Phase I Analysis</b>	<b>Phase II Plan</b>	<b>Phase III Evaluation</b>
<ul style="list-style-type: none"> <li>• Data Analysis;</li> <li>• Identification of the Focus for Improvement;</li> <li>• Description of Infrastructure to Support Improvement and Build Capacity;</li> <li>• Theory of Action</li> </ul>	<ul style="list-style-type: none"> <li>• Multi-year plan addressing:               <ul style="list-style-type: none"> <li>• Infrastructure Development;</li> <li>• Support EIS Program/LEA in Implementing Evidence-Based Practices;</li> <li>• Evaluation Plan</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• Reporting on Progress including:               <ul style="list-style-type: none"> <li>• Results of Ongoing Evaluation</li> <li>• Extent of Progress</li> </ul> </li> <li>• Revisions to the SPP</li> </ul>

To illustrate the dynamic structure of the SSIP initiative, the OSEP has provided the following diagram identifying key components of each phase of development.



## **Key to Citations**

34 CFR - Code of Federal Regulations

O.S. - Oklahoma Statutes

CFR (76s) - Education Department General Administrative Regulation (EDGAR)

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OMB Circular A-87 - Issued by the U.S. Office of Management and Budget (Revised 9-1-95)

SEA - State Educational Agency

LEA - Local Educational Agency

USC - United States Code

P.L. - Public Law