

IDEA FY 14-15 Payment Updates

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Division of Public School Finance
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May 2, 2014

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Current IDEA Payment Process

- Salary payments are sent automatically on a monthly basis
- Salary and benefits are separated from non-salary expenditures
- AUs only need to request non-salary expenditures (if applicable)
- CDE maintains a 2 page report by AU which includes:
 - Allocation
 - Prior Year Carryover
 - Approved and unapproved budgeted amounts
 - Monthly Expenditures (salary, benefits and non-salary)

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Current IDEA Payment Process
(continued)

- AUs receive copies of the 2 page reports that list all distributions to date on a monthly basis
- Monthly distributions are also posted to the CDE website
- After each revision window, CDE processes a “catch-up” salary and benefits payment as needed
- EOY closeout process is completed

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Issues with Current IDEA Payment Processing

- Underpayment or overpayment of monthly salary and benefits:
 - Underpayment due to staff not fully accounted for during the budgeting process
 - Overpayment due to incomplete adjustments during revision windows
- Cash on hand is created by overpayments
- Prior year carryover in excess of current year allocation
- Different payroll periods may cause cash shortfall
- Inconsistent process with other Federal reimbursement grants

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Survey

- In February 2014 CDE sent out a survey to all AUs based on the identified issues
- Responses were varied both in favor of and against continuing the current payment process
- Due to the varied responses, CDE determined that further conversations were needed
- AUs were contacted about participating in these conversations
- Based on the responses, two small workgroups were created
- Meetings were scheduled with CDE and the two workgroups

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Workgroup Discussions

- Workgroup participants were asked to discuss in detail their viewpoints and concerns regarding the current and proposed processes
- Participants were able to discuss and debate their viewpoints with one another
- Following the workgroup meetings, CDE decided to move forward with the proposed changes

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FY 14-15 IDEA Payment Process

- Beginning with FY 14-15 the IDEA payment process will change
- All approved salary and non-salary expenditures for FY 14-15 will be processed through a Request for Funds form
- No automatic salary payments will be sent from CDE
- Actual salary and non-salary expenditure reimbursements will need to be requested by each AU on a monthly basis
- CDE will no longer maintain 2 page reports for the AUs
- Monthly distributions will continue to be posted to the CDE website
- Budget and revision processes will not change

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FY 14-15 IDEA Request for Funds

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**Administrative Unit Request for Funds and Expenditure Report
for IDEA: Part B Flow Through Funds
FY 2014-15**

STATE 1
Adverse 1
Reimbursement

INSTRUCTIONS: Submit one copy of this form by the 15th business day of the month when the funds are needed. (For example, request funds by June 15th to receive funds in June.) Remember, funds cannot be obligated or expended until your application and budget have been given final approval by CDE.

Comments:

Section 1 - EXPENDITURE AND FUNDS REQUESTED SUMMARY		
	\$	Amount
A. Allocation	\$	1,150,127
B. Carryover	\$	257,000
C. Total Funds Available	\$	1,407,127
D. Administrative Unit Budget	\$	1,450,590
E. Current Approved Budget	\$	926,754
F. Current Unapproved Funds	\$	519,832
G. Non-budgeted Funds Available	\$	321
G. District Expenditures to date		
H. Previously requested funds		
I. Line G minus Line H = Line 8 (Total amount of current request)	\$	0

Section 2 - CERTIFICATION BY AUTHORIZED REPRESENTATIVE

I CERTIFY that funds will be disbursed within 3 days of receipt and that the reported program expenditures are complete and accurate.

Signature of Authorized Representative: _____ Date: _____

FY 14-15 IDEA Request for Funds (continued)

- Prepopulated line items:
 - Allocation
 - Carryover
 - Total Funds Available
 - AU Budget
 - Current approved budget
 - Current unapproved funds
 - Non-budgeted funds available
- AU will need to:
 - Select AU number from dropdown list
 - Enter expenditures to date
 - Previously requested funds

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FY 14-15 IDEA Request for Funds
(continued)

- The form will calculate the total amount of current request
- Funds will need to be distributed within 3 days of receipt (EDGAR 34CFR§80.41 (c)(3))
- The form must be signed by an authorized representative prior to submission
- Signed forms need to be sent to gfrff@cde.state.co.us
- Pay cycle will remain on the 15th of each month
- The Request for Funds workbook includes forms for both IDEA Part B and Preschool
- After each revision window, prepopulated information will be updated and the forms will be reposted to the website
- FY 14-15 Request for Funds workbook can be found here:
 - http://www.cde.state.co.us/cdefisgrant/idea_download

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Questions

???

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IDEA Budget and Expenditures System

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CDE Single Sign-On

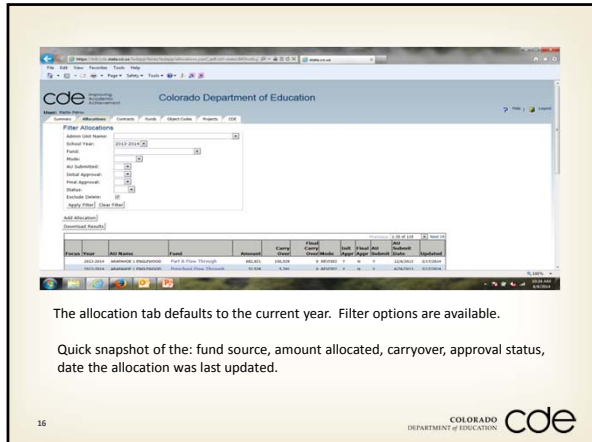
- Single Sign-on (SSO) is a process that allows users to access CDE applications that are approved and have been integrated into CDE Identity Management system.
- To gain access using the single sign-on (SSO) for the IDEA system please contact the Local Access Manager (LAM) for your district.
- LAMs are responsible for administering access to CDE systems. This includes assisting users with their account issues, such as password resets and the lifecycle of user accounts within the organization.

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This is the summary page for your Administrative Unit.
Click the allocations tab to begin working on your budget.

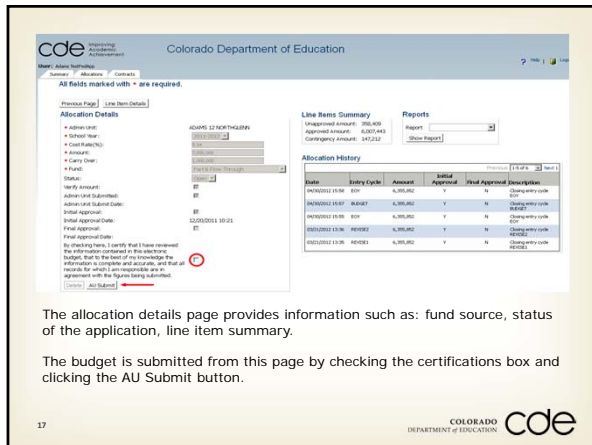
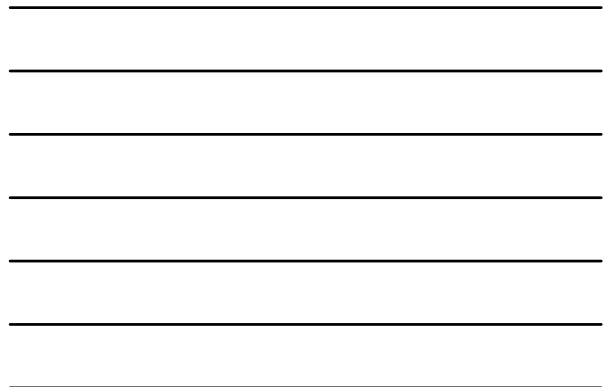
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The allocation tab defaults to the current year. Filter options are available.

Quick snapshot of the: fund source, amount allocated, carryover, approval status, date the allocation was last updated.

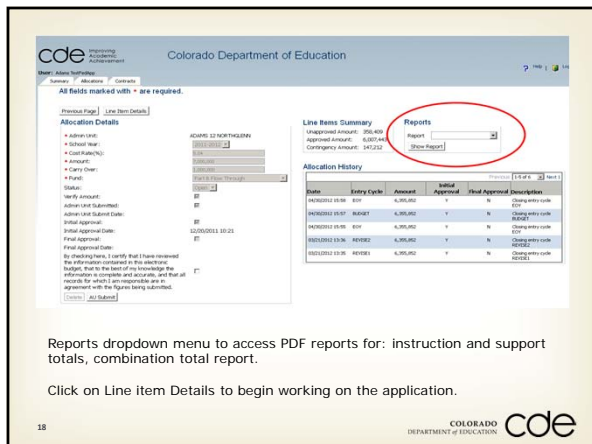
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The allocation details page provides information such as: fund source, status of the application, line item summary.

The budget is submitted from this page by checking the certifications box and clicking the AU Submit button.

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Reports dropdown menu to access PDF reports for: instruction and support totals, combination total report.

Click on Line Item Details to begin working on the application.

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Staff Reporting and System Requirements

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Object Code

- **Object Code should align with the staff position**
- **0110 Salaries & 0200 Benefits of Regular Employees**
 - Line item detail has separate fields for salary and benefits
 - these fields auto-populate the requested total
- **0300 Purchased Professional and Technical Services**
 - individuals employed on a contractual basis
- **0592 Services Purchased from Other Colorado Districts/BOCES**
 - individuals who are employees of another Colorado District/BOCES, who are employed on a contractual basis

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Project

- **Project code aligns with the projects outlined in your approved Project Narrative**
 - A: Special Education Services
 - B: Extended School Year or Summer School
 - C: Charter Schools
 - D: Early Intervening Services
 - E: Title I School Wide Schools
 - F: Private Schools

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- **Salary** - enter the base salary for the position
- **Employee Benefit** – enter the amount of the fringe benefits associated with the position
- **Requested (amount)**
 - amount will auto-populate with the total of the salary and benefits once the record is saved
- **Approved (amount)**
 - amount CDE approves, may be
 - full requested amount (salary and benefits)
 - record may not be approved due to licensure issues or non-alignment with the approved Project Narrative

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- **Objective and Activity (required)**
 - must align with the appropriate Objective and Activity outlined in your approved Project Narrative
 - if the Objective/Activity reported does not align with the Project Narrative, line item will not be approved
- **Support/Instructional**
 - Identify if the line item is either Support or Instructional

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- **SSN (required)**
 - must be a valid 9 digit social security number
 - SSN must *exactly match* the SSN recorded on the provider's CDE license
 - incorrect SSN's will result in the non-approval of staff positions
- **EDID (optional)**
 - EDID will be a required field with SSN deleted once Educator Licensing/CDE is fully operational with incorporating EDID's into all issued licenses.

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FTE

- **Aligns with Payroll Begin and End dates**
- **Must be appropriate for the payroll cycle**
 - Full time position = 1.0
 - Half time position = .500
- **Change in payroll dates**
 - position initially submitted on Budget as 1.0
 - staff left employment mid-year
 - at time of "Revision" FTE/Payroll Begin and End dates (including salary and benefits) MUST be adjusted accordingly

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- **District**
 - Select the district from the drop down menu
- **Principal Level**
 - select the appropriate level for the position
 - level **MUST** align with the level of the assignment and the staff's special education endorsement/license
- **System Validation rules**
 - Level 1-Infant with Adm/Inst 0034 Infant Services
 - Level 2-Preschool with Adm/Inst 0035 Early Childhood/PreK
 - Miscoding will result in a displayed "error message"
- **ALL staff records require a Principal Level**

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Employment Status

- **01-Active Employment – regular district employees**
- **02-On Leave and Not Replaced – a district employee who is out on PAID leave and who will return to position**
 - *Example:* maternity, sick/extended leave
- **04-Purchased Service – contracted employee**
- **05-Summer Active Employment – employee on Project B-Extended School Year**
- **06-Summer Purchased Services – contracted employee on Project B-Extended School Year**
- **08-Intern – exclusive for School Psychologist or School Social Worker interns**
- **10-Additional Pay/Additional Duties – regular district employee on additional assignment outside of the regular position**

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Job Code

- Select the job class code from the drop down menu that corresponds with the staff assignment
 - *Not sure of the appropriate code?*
 - refer to the Dec Count Data Elements and Definitions at:
 - http://www.cde.state.co.us/datapipeline/inter_staff
 - call CDE for assistance
- System Validation rules verify staff license and endorsement for alignment with the job class code
 - if match – position is auto approved
 - if no match – record is not approved
 - additional information may be requested in the “Comment” section of the staff entry screen

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Teaching Subject

- **REQUIRED for Job Class Codes:**
 - 202 - Teacher, special education
 - 416 – Teaching Assistant, special education
- **NOT REQUIRED for any other Job Class Code**

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Adm/Inst Area

Select the Adm/Inst that corresponds with the job class code

System Validation rules

- Adm/Inst 0034 Infant Services with Level 1-Infant
- Adm/Inst 0035 Early Childhood/PreK with Level 2-Preschool
- Adm/Inst 0037 Specialty Teacher with:
 - Job Class Code 202 – SPED Teacher
 - Teaching Subject – Art, Music, Physical Education, Family/Consumer, Industrial/Technical Education
- Adm/Inst 0021 Counseling Services with:
 - Job Class Code 211 – Counselor
- Adm/Inst 0032 Home/Hospital Instruction with:
 - Job Class Code 202 – SPED Teacher
- Adm/Inst 0002 Special Education Services with:
 - (most job class codes will require this Adm/Inst code)**
 - Level 3-Elem, Level 4-Middle, Level 5-High and Level 6-All

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▪ **Staff Line Item Comments**

▪ **Dialog/text box on the right hand side of the screen used to:**

- review an existing CDE comment
- enter AU comment and press the “Add Comment” button

▪ **Licensure Status Verification**

- Staff license information will display on the individual staff entry screen
- **If the SSN does not *exactly match* the SSN recorded on the staff’s CDE license**
 - record will not auto approve

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**Contracts Overview
and
System Requirements**

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Contract Tab

Used to enter your contract vendor information

No dollar amounts are entered in the Contract Tab

- amounts are entered in Line Item Detail

▪ **Contract/PO Number**

- number assigned by the AU
- should be a unique number for each contract

▪ **Contractor/Company Name**

▪ **Start Date and End Date of the contract**

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General Contract Information

Some contracts may require the total dollar amount of the contract to be broken out into several separate line item Object Codes.

Example: Contract is for a staff developer to provide district level training to special education teachers. This trainer is coming in from out-of-state and the contract stipulates reimbursement for travel expenses. The trainer will also be providing materials to the district.

Code as follows:

- 0300 staff providing the service (JCC 347 Staff Developer)
- 0580 travel expenses (mileage, lodging)
- 0600 supplies (materials)

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Contracted Staff

▪ If staff reported is employed on a contractual agreement

- **First:** enter the contract information under the "Contract" tab
- **Next:** enter the staff associated with the contract under the "Staff" tab and select the corresponding contract from the list in the *Contract dropdown menu* in the staff record

Licensure requirements are applied to contractual staff

▪ Employment Status code for contracted staff is:

04 – Purchased Services

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Staff Tab – (for contracted staff)

- 0300 Purchased Professional and Technical Services
 - contractual agreement
- 0592 Services Purchased from Other Colorado Districts/BOCES
 - contractual agreement between the AU and a Colorado District/BOCES

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Purchased Services Tab - (for contracted services)

- **Object Code - aligns with**
 - the service being purchased
 - the appropriate category from the Chart of Accounts
- **0390 Other Purchased Professional and Technical Services**
 - contract for professional services not requiring a staff record
- **0562 Tuition Paid to Other Colorado Districts or BOCES (AUs)**
- **0564 Tuition to Private Sources**
 - **Example:** a preschool program not associated with a district

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0565 Tuition to Agencies with CDE Approved Rates

0599 Services Purchased from Other Sources

Examples:

- life skills/transition program not associated with a district
- Sopris West

Not sure what Object Code to use?

- Call CDE for assistance

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Contract Line Item Description Box

In order to help facilitate the approval of contracts:

- enter the general purpose of the contract
- this is typically found on the 1st page of the contract under "services"

Example: Purpose of the contract is to provide three full days of training on the Enrich System

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Stipends

Stipends are defined in the Chart of Accounts as:

- Additional/Extra Duty Pay/*Stipend*. Amounts paid to employees of the school district in either temporary or permanent positions for work performed in addition to the employee's regular work assignment. Additional/extra duty pay/stipend includes compensation for such assignments as coaching, co-curricular activity sponsorship, supplemental pay for curriculum development, for night school, etc.

These payments do not require an individual staff record, report the lump sum dollar amounts under Object Code:

- 0150 Stipends

Example of Stipend Payments:

- individual attends a workshop/conference during evening hours, weekends, or summer break

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Consultants for Professional Development

Consultants hired on a purchase service contract for professional development who:

- provide training to AU staff
- conduct conferences/workshops

The AU must create:

- a contract in the Contract Tab
- a staff record using Job Class Code 347 Staff Developer

Do not use Job Class Code 347 if the Consultant is providing direct services or is conducting assessments for students.

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Contact Information

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**IDEA Budget
and
Expenditures System**

CDE Guidance on IDEA Staff Licensure
and
Reporting Requirements

May 2, 2014

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License/Credential Requirements

Staff must hold a valid license/credential with:

- an appropriate special education endorsement for the assignment/principal level/caseload (caseload is reported in the December Count)
- or have a valid and appropriate:
 - SEE - Special Educator Eligibility
 - TTE - Temporary Teacher Eligibility
 - TEI - Temporary Educational Interpreter

Substitute or Emergency Authorizations are not considered a valid license/credential type for full, part time or contractual employees.

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**Special Education Teachers and
NCLB Highly Qualified**

- All special education teachers must hold an appropriate endorsement for the assignment and student caseload.
- All elementary special education teachers must meet NCLB elementary HQ requirements.
- Secondary special education teachers who are sole providers of content must meet NCLB HQ requirements for the subject area of assignment.
- Secondary teachers working with students who are working toward alternative standards (CoAlt) must be elementary qualified.

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Initial License

An Initial teacher license/credential (SPED/general education) requires the applicant to have completed:

- an approved IHE licensure program
- appropriate content assessments

NOTE - Colorado Institutions of Higher Education (IHE) may also require completion of the Elementary Education content exam for special education licensure programs.

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Added Endorsement to Current License

Instructional endorsements may be added by completion of:

- an IHE program (*all endorsements*)
- 24 semester hours of acceptable coursework in the content area (*selected endorsements*)
- an acceptable content assessment (*selected endorsements*)

Licensing Process:
Applicant completes the Online application for "added endorsement" in the Educator Licensing system:

- online application fee of \$80 required
- Educator Licensing evaluates the application
- endorsement is added to the current license/credential

NOTE - the original expiration date of the license/credential will not change per the added endorsement process

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Special Education Generalist

An Initial license requires completion of:

- approved IHE licensure program in Special Education Generalist
- appropriate content assessments
 - SPED Generalist PLACE exam #20
 - Elementary Education PLACE or PRAXIS

Contact Educator Licensing for additional information on testing requirements

Added endorsement is obtained by completion of:

- a passing score on the SPED Generalist PLACE exam #20 or
- an approved teacher preparation program or
- having 24 semester hours of content in alignment with Special Education Generalist licensing requirements

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License Verification

Verification of license/credential and endorsement assists to:

- determine the appropriate job classification for both the IDEA Budget/Expenditures system and the December Count HR collection

If no license/credential information is found using the Online Educator Licensing Status Check:

- verify the SSN for accuracy
(if no match found, often one or two numbers have been transposed)

Staff without a valid license/credential (if required for the assignment) will result in denial of IDEA funds and will be a compliance citation for December Count reporting.

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Licensure Responsibility

It is the responsibility of the AU to verify licensure status.

It is *not the responsibility* of CDE to monitor the licensure status of your staff.

Communicate openly with your staff about their individual license/credential status or application process.

Individual applicants may verify their own licensure status by:

- logging into their E-Licensing account
- checking for email messages from Educator Licensing pertinent to their online application

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Licensure Verification prior to Revision Window

It is the responsibility of the AU to *periodically check* licensure status for staff reported in the IDEA Budget who were not approved due to licensure issues.

If staff does not have a license with appropriate endorsement at the time you submit a Revision, you should:

- take the non-licensed staff off the budget
- replace with a fully licensed staff whose position fits within an Objective/Activity in your *approved* Project Narrative

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Alignment Between Federal Budget and December Count Staff

If a teacher is denied approval status on the December Count due to holding an inappropriate special education endorsement for the student caseload, this same teacher, in the same assignment, will not be allowed for IDEA funding.

If the position was initially approved in the IDEA Budget at the beginning of the year, the position must then be deleted at the time of:

- Revision window in November or March, or
- during End-of-Year

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Consistent Staff Position Reporting

Job Class Codes must be consistent between the IDEA Budget, End-of-Year and December Count collections.

Example:

- Staff is reported in the IDEA Budget as JCC 202 SPED Teacher (*caseload is not required nor submitted in the Budget system*)
- Same staff is reported in the December Count as JCC 218 (*different job classification*) Teacher Mentor (*bypassing caseload requirement*)

NOTE - If staff is a teaching position, the job class code should be reported consistently as JCC 202 across all collections.

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Consistent Staff Position Reporting

Job Class Codes and Grant Project Codes for all individuals must be consistent between *all* CDE collections:

- IDEA Budget
- End-of-Year
- December Count

SPED Teachers and SLP's who are out-of-compliance due to student caseload implications in the December Count are *not eligible for federal funding* and should *not be reported* in your IDEA Budget.

If the AU rectifies the license/endorsement situation by a reassignment, or staff licensure status has changed, the position may be eligible for federal funding in subsequent years.



Staff who serve General/Special Education Students

If staff provide services to **both** general **and** special education student populations, the AU is required to:

- conduct a position Time and Effort study
- report **only** the FTE/salary attributed to special education services in the special education collections
 - Fund Sources 4027, 4173, 3130, 3131
- do not include the portion of staff providing services in regular education in Fund Sources 3130 and 3131 as this will artificially inflate your maintenance of effort (MOE)
 - the proportionate FTE/salary is reported in the regular HR collection

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Examples of Staff Positions who typically serve both General/Special Education Students

- Nurses
- School Psychologists
- Social Workers
- Counselors
- Administrators (*who also supervise/coordinate services in areas other than special education*)

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Short Term Substitute Teachers

Substitute teacher positions are defined in the Chart of Accounts:

- as Full-time, part-time, and prorated portions of the costs for work performed by employees of the school district who are hired on a temporary or substitute basis

These positions do not require an individual staff record, report the lump sum dollar amounts under Object Code:

- 0120 Salaries of Temporary Employees

If substitutes are hired as a short term replacement for an instructional staff member:

- select "Instructional" in the Supp/Inst Box

If substitutes are hired as a short term replacement for a support staff member:

- select "Support" in the Supp/Inst Box

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License Requirement for Short Term Substitutes

Short term/daily substitutes are required to hold an appropriate CDE license or Substitute Authorization.

CDE does not verify the licensure status for substitutes.

- it is the responsibility of the AU to determine if the substitute holds appropriate credentials
- log into the CDE Educator Licensing Status Check to verify substitute licensure credentials

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Long Term Substitutes

If a substitute is hired to fill a vacant position or fill a long term substitute position, the individual *must hold* a valid Colorado license/credential with an appropriate endorsement for the assignment.

EXAMPLE:
Your AU has assigned a long term substitute to fill in for a permanent employee who is out on leave for a specific period of time.

If the permanent employee is being paid while on leave:

- AU may report the permanent employee only for the paid leave period
- the replacement substitute may also be reported for the length of the substitute assignment (*licensing requirements apply*)

If the permanent employee is out on *unpaid leave*:

- AU would report the long term substitute

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Consultants for Professional Development

Consultants hired on a purchase service contract for professional development who:

- provide training to AU staff
- conduct conferences/workshops

The AU must enter a contract **and** a staff record for this Consultant using Job Class Code 347 Staff Developer

Do not use Job Class Code 347 if the Consultant is:

- providing direct services or
- is conducting assessments for students

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Contact Information

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IDEA Local Maintenance of Effort (MOE)

Tim Kahle
 Colorado Department of Education
 Division of Public School Finance
 Office of Grants Fiscal

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Together We Can



Vision
 All students in Colorado will become educated and productive citizens capable of succeeding in a globally competitive workforce.

Mission
 The mission of CDE is to shape, support, and safeguard a statewide education system that prepares all students for success in a globally competitive world.

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What is MOE?

- IDEA regulation - 34CFR§300.203(a)
- Verifies that Federal Funds are used to “Supplement not Supplant” 34CFR§300.202 (a)(3)
- MOE has 2 components
 - To determine an AU’s eligibility to receive Federal IDEA funds 34CFR§300.203(b)(1)
 - To determine an AU’s compliance

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How Does MOE determine IDEA Funding Eligibility?

- The State must determine that an AU has budgeted in the next FY at least the amount it expended in support of Special Education in the last FY for which data is available in order for the AU to be eligible to receive IDEA funds - 34CFR300.203(b)

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MOE Test 1

- If the total Pipeline figure for the year being reviewed is less than the total Pipeline figure from the prior year, the AU fails the first test

AU Fails the First Test			
Fiscal Year	Actual Level of Effort	Required Level of Effort	Notes
2012 - 2013	\$100	\$100	AU met MOE requirement
2013 - 2014	\$90	\$100	AU does not meet MOE requirement for Test 1

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MOE Test 2

- The per pupil funding is determined for each year by taking the total expenditures divided by the December count (both funded pupil and total served is calculated)
- If the per pupil funding for the year being reviewed is less than the per pupil funding of the prior year, the AU fails the second test

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Initial Determination of Failure

- **What's next?**
 - CDE Notifies the AU of the potential failure
 - AU works with CDE to determine if:
 - Any allowable adjustments exist
 - Any allowable exceptions apply

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Allowable Adjustments

- **Amounts in Excess**
 - If an AU's IDEA Part B allocation increases from one year to the next, the AU may be able to reduce its level of expenditures by half of the amount of the increase
 - AU must have a determination of "meets requirements" for that year from the Exceptional Student Services Unit of CDE
 - AU must use the amount of funds it reduced to carry out activities that could be supported with ESEA funds, regardless if the AU is using funds under ESEA for these activities
 - AUs expending funds for Coordinated Early Intervening Services (CEIS) shall count these funds toward the maximum amount of expenditures that the AU may reduce its effort

69 34CFR§300.205(a)-(d)
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Allowable Exceptions

- **Voluntary departure or departure for just cause of special education staff**
 - If the employee was replaced, calculate the difference in salary and benefits from the more senior staff to the new staff, this is the amount of the allowable exception
 - If the employee was not replaced, use the entire salary and benefits amount of the employee who left the AU
 - If the reason for departure is a reduction in students, then it is not an allowable exception, reduction in MOE for a drop in student count is calculated in test 2
 - Reduction in Force, furlough days, across the board pay cuts are not allowable reductions for MOE

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Allowable Exceptions
(continued)

- **Decrease in enrollment of students with disabilities**
 - this exception is calculated in Test 2
- **Termination of high cost obligation to a particular child with a disability because:**
 - The child has moved out of the district
 - The child no longer needs the program
 - The child has aged out of or graduated from the program

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Allowable Exceptions
(continued)

- **Termination of costly expenditures for long-term purchases**
 - One time expenditures are not allowable exceptions
 - Expenditures that occur all in one year are not an allowable exception
 - An allowable example would be if an AU had undertaken the refurbishing of its existing bus fleet with wheel chair lifts, gates and tie-downs. If the AU purchased these items, on a single, multi-year contract, the AU could reduce its MOE by the annual amount of the contract once that contract is completed.

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MOE Failure

- If after researching and submitting to CDE all allowable exceptions, the AU still fails MOE, the shortfall must be paid back to CDE, who then pays back the US Department of Education
- The repayment to CDE must be from non-Federal funds

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Level of MOE to be Maintained

- In a fiscal year following an MOE failure, what is the level of MOE that must be maintained?
 - The AU must maintain the level required in the absence of the failure, not the lower amount created by the failure

AU Did Not Maintain Effort in 2012-2013			
Fiscal Year	Actual Level of Effort	Required Level of Effort	Notes
2012 - 2013	\$100	\$100	AU met MOE requirement
2013 - 2014	\$90	\$100	AU did not maintain effort
2014 - 2015		\$100	Required level of effort is \$100 despite AU's failure in 2013 - 2014

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Level of MOE to be Maintained (continued)

- AU passes with allowable exceptions

AU Submits Allowable Exceptions to Maintain Effort in 2012-2013			
Fiscal Year	Actual Level of Effort	Required Level of Effort	Notes
2012 - 2013	\$100	\$100	AU met MOE requirement
2013 - 2014	\$90	\$90	AU properly took exceptions and adjustments
2014 - 2015		\$90	Required level of effort is \$90 because AU expended \$90 and met MOE in 2013 - 2014

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Revenue Offset Coding Examples (continued)

- Expenditures exceed revenue offsets
 - Revenue may not have been fully reported or correctly coded

District B	
3130	
0591	\$1,358,838
1951	(\$118,027)
<i>District B Total</i>	<i>\$1,240,811</i>

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Revenue Offset Coding Examples (continued)

- Revenue exceeds expenditures
 - Expenditures may not have been fully reported or may have been coded to wrong object codes

District C	
3130	
0561	\$40,948
1321	(\$171,432)
<i>District C Total</i>	<i>(\$130,484)</i>

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Timeline 2014

- **2014 Eligibility Certifications will be sent to AUs by May 12th**
 - AU will fill in the 2014/2015 budget for state & local special education, must be at least the amount spent in 2013/2014
 - Must be Signed by the Board President for a district or the Executive Officer for a BOCES
- **Eligibility Certifications are due to CDE July 1, 2014**

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MOE Reminders

- Expenditure data reported through Pipeline by the AUs is used for MOE calculations
- Critical that Pipeline data is entered and coded correctly
- All State and Local Special Education expenditures must be coded to grant code 3130 or 3131
- High Cost students exception
 - Need to identify threshold
- Termination of costly, long-term expenditures
 - Need to be specific that these are not one time expenditures or expenditures which happen all in one year

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Questions

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Excess Cost

David Schneiderman
Colorado Department of Education
Division of Public School Finance
Office of Grants Fiscal

May 2, 2014 COLORADO DEPARTMENT OF EDUCATION **cde**

Excess Cost

- Amounts provided to an administrative unit or State operated program under IDEA may be used only to pay the excess costs of providing special education and related services to children with disabilities.
- Excess costs are those costs for the education of an elementary school or secondary school student with a disability that are in excess of the average annual per student expenditure in an administrative unit or State operated program during the preceding school year.

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Excess Cost

- An administrative unit or State operated program must spend at least the average annual per student expenditure on the education of an elementary school or secondary school child with a disability before funds under IDEA are used to pay the excess cost of providing special education and related services.

34 CFR §300.202
Appendix A – Excess Cost Calculation

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Excess Cost

- Section 602(8) of the Act and §300.16 require the administrative unit or State operated program to compute the minimum average amount separately for children with disabilities in its elementary schools and for children with disabilities in its secondary schools.
- Administrative units and state operated programs may not compute the minimum average amount it must spend on the education of children with disabilities based on a combination of the enrollments in its elementary schools and secondary schools.

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Questions?

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