FY 2010 IDEA PART B
eGRANT APPLICATION INSTRUCTIONS
And
PROGRAM INFORMATION
For
PRESCHOOL, FLOW-THROUGH And
DISCRETIONARY GRANTS

ILLINOIS STATE BOARD OF EDUCATION

Department of Special Education

217/782-5589
FAX: 217/782-0372
http://www.isbe.net/spec-ed/

Contents

FY 2010 Application Notes

- This instruction booklet has been revised to include instructions for completing the grant application through the eGrant system. Most of the information contained in this booklet is also available in the eGrant application under links to <u>help</u> or <u>instructions</u>.

- The eGrant application has a new Maintenance of Effort (MOE) page this year where districts can report MOE totals. Details regarding MOE are listed on page.

- Please note that FY 2010 grant applicants must use the Detailed Function and Object Descriptors in the newly revised Illinois Program Accounting Manual when completing the budget detail page.

- Technical assistance on items not covered by the instructions and procedures may be obtained by contacting your grant coordinator by writing to the Special Education Services Division (N-253), Illinois State Board of Education, 100 North First Street, Springfield, Illinois 62777-0001 or by telephoning 217/782-5589, fax 217/782-0372 or (TTY 217/782-1900). **Grant coordinators Bonnie Douglas (bdouglas@isbe.net) and Penny Kelly (gkelly@isbe.net) are available to assist.**

- Assistance related to the technical aspects of the eGrant process may be obtained by contacting the ISBE Helpdesk at 217-558-3600 or by email at <u>helpdesk@isbe.net</u>.

Section I

Introduction

These directions should be used to complete the FY 2010 Application for Federal Special Education Grants. The instructions and procedures cited in this document represent a condensed compilation of the major federal and state regulations.

> *Note that Compliance with the Illinois State Board of Education (ISBE) instructions and procedures does not relieve the applicant from responsibility for compliance with all applicable federal and state regulations. These instructions have been completed in accordance with the reauthorization of the Individuals with Disabilities Education Act Amendments of 2004 and the 34 Code of Federal Regulations 300 and 301, issued June 21, 2005.*

Most formerly paper-based IDEA grant application are now filled out and reviewed online via a secure connection over the Internet. Grant applicants can use their ISBE Web Application Security (IWAS) account to access IDEA grant applications. Applicants can gain access to IWAS by going to the ISBE website at www.isbe.net. An IWAS link is located at the top of the ISBE homepage where applicants can create a new IWAS account or access an existing IWAS account. In IWAS, the grant application can be accessed by selecting the system listing that corresponds to the grant application.

IDEA Part B Grant Program Descriptions

IDEA Part B Flow-Through

This program provides supplemental funds to ensure that all children with disabilities ages 3 through 21 receive a free appropriate public education in the least restrictive environment. Funds may be used to support salaries of staff that provide services for special education students. This may include teachers, aides, administrative staff and other personnel such as social workers, psychologists, and physical therapists. Funds may also be used to support training; specialized consultants; and to purchase instructional supplies, materials and equipment.

IDEA Part B Preschool

This program provides funds to employ staff and purchase materials/supplies to supplement a comprehensive special education program for children with disabilities ages 3 through 5.

IDEA Part B Discretionary

These funds are used for leadership grants for improving special education services in Illinois. The grants are awarded to school districts, joint agreements, other public institutions and private organizations involved in special education. In addition, these funds are used to pay for administrative discretionary activities. In the past, these have included costs such as Illinois' Alternate Assessment system, the Due Process Hearing officer system, Surrogate Parent Reimbursement and funds for the Illinois Purchase Care Review Board.

Creating an Application or Amendment

Application

Creating an initial application – click on the "Yes" square

This brings up the next screen

The project title should reflect the type of grant for example, Flow Through Grant.

Click on the "Create New Project" button

This will bring up a new application. The directions for each of the page tabs is included in Section II, page 6.
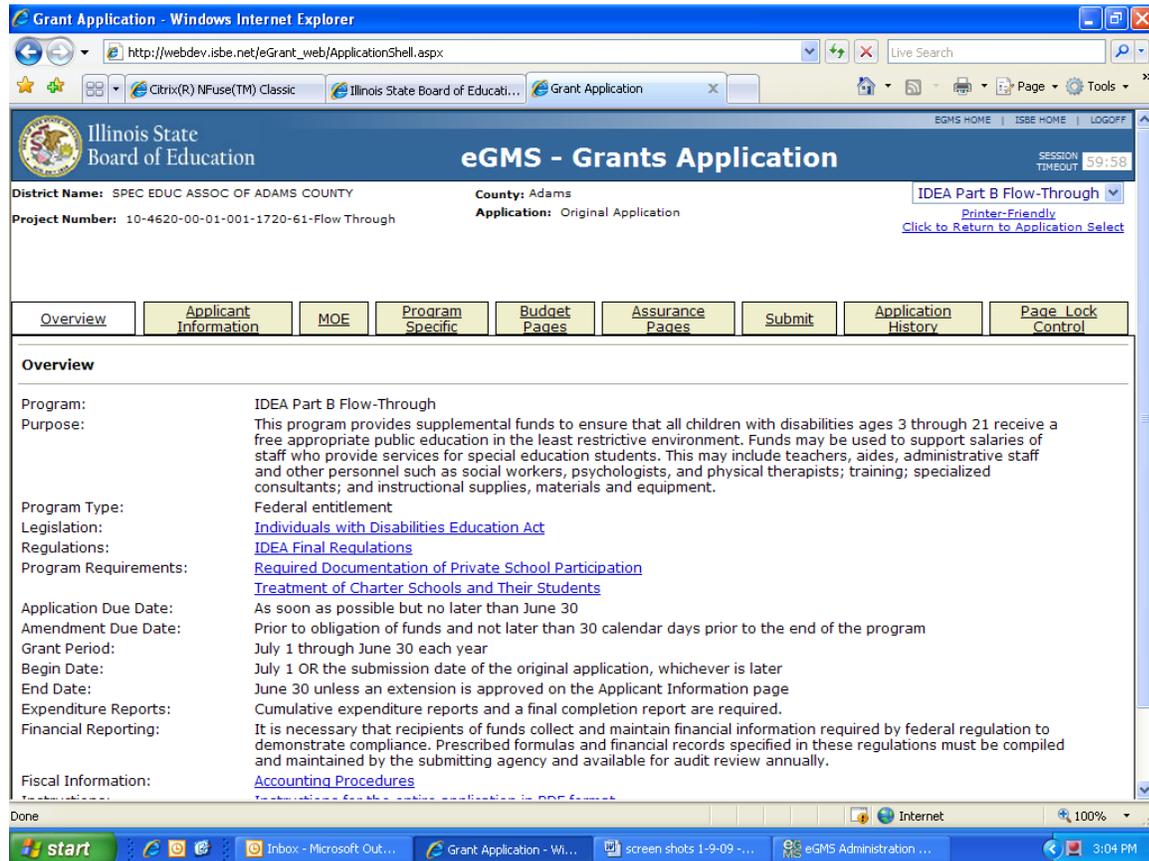
Amendments

All amendments are due at the Illinois State Board of Education 30 days prior to the project ending date (usually May 31). Obligations of funds based on amendments cannot begin prior to the date of receipt at ISBE of a substantially approvable amendment request.

Amendments are required when:
- the scope of the program is expected to change and will significantly change the goals and/or personnel of the original application (example: adding a new component - summer school);
- entities wish to budget for more available funds (i.e. carryover) and there will be an increase in the total project/grant budget;
- the expected expenditures exceed the variance allowed per program guidelines in any function/object cell (20% or $1,000 per cell, whichever is greater); or
- the actual expenditures will result in posting costs to a function/object cell for which there was no previous approval (adding a new expenditure item).

Section II

Completing an eGrant Application

Tab 1: "Overview"

Federal and State Requirements

Responsibility for Federal Funds: The governing board of the applicant is responsible for assuring that federal grant funds are expended in compliance with federal and state rules and regulations. This requirement also applies to all entities that participate in the grant program.

Payment Procedures: Federal fund payments to the administrative agent will be disbursed upon final approval of the grant application. All required reports are to be submitted to the Illinois State Board of Education by the date specified or continued payments may be withheld.

Reimbursement: The administrative agent is responsible for establishing procedures to ensure that federal funds are received and disbursed on a reimbursement of cost basis only. Local education agencies may not commingle grant funds with other federal, state or local funds. This requirement is satisfied by the use of a separate accounting system that includes an "audit trail" of the expenditure of all funds. This separate accounting system for grant money is required for the grant applicant and the subgrant applicants. Separate bank accounts are not required; the basic requirement is to maintain the fiscal identity of all grant funds.

Policy and Procedures: Federal requirements mandate that all grant applications must have approved policies and procedures to meet general requirements under this part. Approval of the application is contingent upon verification that the submitting agency and all participating agencies benefiting under the grant have policies and procedures approved by the Illinois State Board of Education and that those policies and procedures are currently in effect pursuant to the School Code and 23 Illinois Administrative Code 226. All applications must complete the remaining federal and state requirements that apply to this application which can be found in the following compliance documents:

Federal

34 CFR Part 74, *Administration of Grants to Institutions of Higher Education, Hospitals and Nonprofit Organizations*.

34 CFR Part 76, *State-Administered Programs*.

34 CFR Part 80, *Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments*.

34 CFR Part 85, *Governmentwide Debarment and Suspension (nonprocurement) and Governmentwide Requirements for Drug-Free Workplace*.

34 CFR Part 300, *Assistance to States for Education of Children with Disabilities Program*.

34 CFR Part 300, *Rules and Regulations for Part 300*, Sec. 233 effective February 9, 2001.

34 CFR Part 301, *Preschool Grants for Children with Disabilities*.

34 CFR 303, *Early Intervention Program for Infants and Toddlers with Disabilities*.

OMB Circular A-87, *Cost Principles for State, Local and Indian Tribal Governments*.

OMB Circular A-110, *Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals and Other Non-Profit Organizations*.

OMB Circular A-128, *Audits of State and Local Governments*.

OMB Circular A-133, *Audits of Institutions of Higher Education and Other Nonprofit Institutions*.

Section 504 of the Rehabilitation Act of 1973 *(Public Law 93-112)*.

State

The School Code, Illinois Revised Statutes, Chapter 122.

23 Illinois Administrative Code 226.

Illinois State Board of Education Guide to Auditing and Reporting for Illinois Public Local Education Agencies.

Illinois Program Accounting Manual for Local Education Agencies, Illinois State Board of Education, Revised Edition, 2008.

Special Education Certification and Approval Requirements and Procedures.

State and Federal Grant Administrative Policy and Fiscal Requirements and Procedures, Illinois State Board of Education, Updated January, 2009.

Communication on Parentally Placed Private School Children with Disabilities, Illinois State Board of Education.

Memorandum #05-7 Guidance for Special Education Services for Parentally Placed Private School Children with Disabilities 2005 and Supplemental guidance Information, 2006

Memorandum#08-2 Additional Clarification Regarding Proportionate Share Obligations, 2008.

Financial Reporting Requirements

It is necessary that recipients of funds collect and maintain financial information required by federal regulation to demonstrate compliance. Prescribed formulas and financial records specified in these regulations must be compiled and maintained by the submitting agency and available for audit review annually. The following Financial Reporting Requirements are mandatory for all Flow-Through grants:

Excess Cost

A local educational agency may only use funds under Part B of the Act for the excess costs of providing special education and related services for children with disabilities.

Comment: *The excess cost requirement means that the local educational agency must maintain its local and state fiscal effort for the education of its children with disabilities before federal funds are used. This ensures that children served with federal funds have at least the same average amount spent on them from sources other than federal funds as do the children in the school district*

The minimum amount that must be spent for the education of children with disabilities is computed under a statutory formula. If a local educational agency can show that it has (on the average) spent the minimum amount for the education of each of its children with disabilities, it has met the excess costs requirement. Part B funds can then be used to pay for these additional costs, subject to the other requirements of Part B (priorities, etc.).

The excess cost requirement prevents a local educational agency from using funds provided under federal programs to pay for all of the costs directly attributable to the education of a child with a disability.

Each local educational agency receiving IDEA funds through a flow-through grant must keep records adequate to show that it has met the excess cost requirement.

Supplement-Not Supplant

Each application must provide assurance satisfactory to the Illinois State Board of Education that the grant applicant uses funds provided under federal legislation to supplement and, to the extent practicable, increase the level of state and local funds expended for the education of children with disabilities and in no case to supplant those state and local funds.

To meet the requirements the total amount or average per capita amount of state and local school funds budgeted by the local educational agency for expenditures in the current fiscal year for the education of children with disabilities must be at least equal to the total amount or average per capita amount of state and local school funds actually expended for the education of children with disabilities in the most recent preceding fiscal year for which the information is available. (Exceptions noted below in *Maintenance of Effort*.)

The grantee should also be familiar with regulations regarding supplementing and not supplanting with Part B funds.

Maintenance of Effort

Funds provided to an LEA under Part B of the Act may 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. However, up to 50 percent of the amount of funds it receives under Part B of the Act that exceeds the amount it received for the previous fiscal year may be treated as local funds and regulations of non-supplanting and maintenance of effort do not apply to this amount. See Tab 3, page 9, for additional information.

Permissive Use of Funds

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

- For the cost of special education and related services and supplementary aides and services provided in a regular class or other education-related setting to a child with a disability, even if one or more non-disabled children benefit from these services.
- To develop and implement coordinated, early intervening education services in accordance with §300.226.

In addition, an LEA may use funds received under Part B for any fiscal year to carry out a schoolwide program under Section 1114 of the ESEA. This amount cannot exceed the amount so prescribed in (1)(i). The amount received by the LEA under Part B for that fiscal year is divided by (ii) the number of children with disabilities in the jurisdiction of the LEA and multiplied by (2) the number of children with disabilities participating in the schoolwide program.

Funding conditions The funds described in paragraph (a) of this section are subject to the following conditions: (1) the funds must be considered as Federal Part B funds for purposes of the calculations required by §300.202(a)(2) and (a)(1).

Meeting other Part B Requirements Except as provided in paragraph (b) of this section, all other requirements of Part B must be met by an LEA and ensure that children with disabilities in schoolwide program schools: (1) receive services in accordance with a properly developed IEP, and (2) are afforded all of the rights and services guaranteed to children with disabilities under IDEA.

Notice of Public Review

The LEA must have on file with the SEA information to demonstrate to the satisfaction of the SEA 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 Part B of the Act.

Related Information for Special Education Federal Grants

The documentation described in this section is not submitted as part of the IDEA application, but must be maintained on file with the grant recipient.

> Note:　*This data is not required for discretionary grants unless specifically requested in the Special Discretionary Grant Requirements.*

Documentation of Private/Parochial School Participation

The new Individuals with Disabilities Education Improvement Act of 2004 (IDEA 2004) made significant changes to requirements for the provision of special education and related services to parentally placed private school children with disabilities. Generally, each local educational agency (LEA) must conduct child find, determine the proportionate share of Federal Part B funds, and provide equitable services to parentally-placed private school children with disabilities who attend private schools located in the LEA without regard to where the children reside. The grant recipient should refer to the ISBE July 25, 2006, Guidance on Special

Education Support for Parentally-Placed Private School Students for the 2006-07 School Year available at http://www.isbe.net/spec-ed/pdfs/guidance_06-2.pdf.

Written Affirmation of Consultation

Local school districts must maintain documentation of timely and meaningful consultations with participating private schools signed by the representatives of such schools. If a private school does not agree to consult with the district, then the district must maintain documentation of their attempts to secure the school's participation at the consultation.

In order to secure adequate documentation of the consultation, districts will be required to submit at a minimum the following documentation:

- A copy of agenda used at the consultation;
- A copy of the notice form or letter utilized by the district to notify the private schools of the consultation;
- Copies of all signed attestations by private school participants at the consultation; and
- If necessary, copies of all invitations provided to private school representatives who either refuse to sign the attestation or fail to attend the consultation.

ISBE has included a recommended form that districts may use in order to secure the signed attestations by private school representatives and parent representatives of participation in the consultations. In the event that a district chooses not to use our suggested form, the district must provide some form of documentation that establishes:

- The child-find process and how parties will be informed of that process;
- The amount of federal funds available for the special education and related services for parentally placed private school children with disabilities, and how that amount was determined;
- The process to ensure that parentally-placed private school children with disabilities can meaningfully participate in special education and related services;
- The provision of services (how, where, by whom) and how such services will be provided if funds are insufficient to serve all children; and,
- How, if the local school district disagrees with the views of the private school officials on the provision of services or the types of services, the local school district will provide a written explanation to the private school of the rationale for the decision made.
- The dates(s) on which the timely and meaningful consultation occurred;
- The outline of the subject areas covered during the consultation process; and
- A signed and dated statement from each private school representative attesting that he/she participated in the consultation and was informed of each of the five areas required for timely and meaningful consultation.

In the event the district is unable to secure a written attestation from one or more of the private school representatives either due to a refusal to provide said attestation or failure to attend the consultation, the district must provide documentation showing that the school(s) in question were invited to the consultation.

Documentation regarding Timely and Meaningful consultation should be submitted annually to Leigh Ann Smith in the Department of Special Education.

Needs Assessment

An annual comprehensive needs assessment is required for the entire special education program, including the underlying participating districts. All project grant activities and expenditures must be based upon this comprehensive needs assessment. Documentation of the needs assessment process, a compilation and analysis of the results, and justification for all grant activities and expenditures must be on file and available for review by the Illinois State Board of Education.

Documentation should indicate the scope of the needs assessment, the assessment instruments used, and the groups/organizations that participated in the needs assessment process. All needs assessment data is to be maintained on file with the applicant for purposes of verification.

Personnel Development Plan

A Personnel Development Plan must be kept on file by the grant recipient and should include the following components:

1. *Participation/Coordination:* Describe the extent of participation of various school district personnel groups and parents in the development of this Personnel Development Plan. Include procedures for coordinating the involvement of parents, general education personnel and special education personnel with an interest in personnel development planning.

2. *Needs Assessment:* Describe the needs assessment process used to determine training of each personnel category. Include in this statement the results of the needs assessments by identifying: the personnel groups needing training (including parents of children with disabilities and all groups involved with inclusion activities); and the content areas in which training is needed for each group.

3. *Training:* Identify each personnel group to be provided in-service through the plan: special education administrative and instructional personnel, general education administrative and instructional personnel, support personnel, parents, aides and volunteers. Identify general content of training of each group. Describe how the training will be provided. Describe the incentives that will be offered to help ensure participation in program activities. Describe the plans to develop ongoing procedures to identify, review, and use (if appropriate) promising practices and materials for personnel development programs and instructional programming for students.

4. *Evaluation:* Describe the procedures for evaluating the effectiveness of the total Personnel Development Plan in meeting identified personnel development needs.

5. *Dissemination:* Describe efforts to share information about the Personnel Development Plan and/or its results within the district/joint agreement. Include efforts made to share information about local in-service training efforts outside the district/joint agreement.

Treatment of Charter Schools and Their Students

The LEA must have on file with the SEA information to demonstrate how it will serve children with disabilities attending those schools in the same manner as it serves children with disabilities in its other schools; and provide funds under Part B of the Act to those schools in the same manner as it provides Part B funds to its other schools.

School-Based Improvement Plan

In general each LEA may use funds made available under Part B of the Act to permit a public school within the jurisdiction of the LEA to design, implement, and evaluate a school-based improvement plan.

> Note: *Review this subpart thoroughly before developing a School-Based Improvement Plan.*

Tab 2: "Application Information"

Instructions for APPLICANT INFORMATION Page:

The contact listed in this section of the application should be the person most directly responsible for completing the application. The person named here is the individual who will be contacted by grant coordinators if changes to the application are necessary.

Navigation

- Required fields are marked with an asterisk.
- Use the tab key rather than the enter key to navigate through fields.
- Use the mouse to check a check box.
- Dates must be entered in MM/DD/YYYY format.
- Validations have been added to the phone number, fax number, and zip code to ensure they are numeric and the appropriate number of characters. You will receive an error message if your entry is not valid.
- Be sure to save this page before proceeding to other pages or programs in the application. Failure to save each page as it is completed will result in data loss. Be sure to save before the session timeout clock (top right and lower left of screen) reaches zero.
- Do not use the browser (Internet Explorer or Navigator) forward and back buttons to change pages. Use the page tabs to change pages.

Grant Period

- Grant Period refers only to the Administrative Agent grant; the subgrant application does not include this option
- The grant period for this IDEA grant is July 1, 2009 through June 30, 2010. Funds may not be obligated prior to Illinois State Board of Education receipt of a substantially approvable application. Project activities must be complete and expenses must be incurred by June 30, 2010.
- Do not change the end date unless instructed to do so by your grant coordinator.

Applicant Comments

- Use this box to record any explanations, responses, or other information you want to communicate to the ISBE staff who will review this application. This text area is limited to 7,000 characters and may be used throughout the application and amendment process.

Tab 3: Maintenance of Effort (MOE) Page

eGrant Instructions for the MOE Page:

Excel Spreadsheet files are available on the ISBE website at http://www.isbe.net/spec-ed/html/grant_info.htm. Forms should be completed to calculate the totals that must be added to the grant application on the MOE page. The calculated spreadsheet should not be submitted to ISBE but must be retained with other grant documentation at the local level.

Maintenance of Effort Calculations: After completing the MOE Calculations on the Excel spreadsheet, enter the Cooperative Total results from Line 30 (Total Expenditures-Total Local & Federal Offsetting Revenue) of the MOE worksheet, to the appropriate cell. Next, enter the Cooperative Total results from Line 31 of the MOE worksheet (Previous Year Special Education Net Expenditures.) The next cell, Comparison of Current to Previous Year Special Education Net Expenditures, is a calculated field that will automatically generate a number based on the numbers entered in the previous cells.

Failure to Meet Maintenance of Effort Requirements: If the comparison of current to previous year special education net expenditures is negative, the applicant is required to provide an explanation in the text box provided. Exceptions that are approvable include:

An LEA may reduce the required level of expenditure if the reduction is attributable to the following:

- The voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel, who are replaced by qualified, lower-salaried staff.
- A decrease in the enrollment of children with disabilities.
- Termination of the obligation to provide special education for a particular child with a disability that is an exceptionally costly program, because the child:
  1. has left the jurisdiction of the agency,
  2. reached the age at which the obligation to provide FAPE to the child has terminated, or
  3. no longer needs the program of special education.
- The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.

Tab 4: "Program Specific Information"

Instructions for ABSTRACT Page:

The IDEA Grant application has been designed to allow local education agencies to apply for funding of continuation activities with a minimum of program narrative. Any applicant who anticipates implementing major changes from one fiscal year to the next that alter the scope of goals of the grant application should contact the appropriate ISBE grant coordinator prior to preparation and submission of the application. (Additional information related the application process is posted on the Special Education Website at http://www.isbe.net/spec-ed/html/idea_part-b.htm.)

Navigation

To complete the page, tab or click into the text box to fill in the requested information. Click the Save-Page button before proceeding to other pages in the application. All four sections must be completed before the page can be saved.

1. *Activities:* Click in the first text area and summarize the activities and programs to be supported with IDEA grant funds.

2. *Use of Funds:* Tab to the second text area. Provide a brief description of how grant funds will be used to enhance educational programs for children with disabilities.

3. *Needs Assessment:* Tab to the third text area. Provide a description of how needs assessment information was used to plan grant activities.

   Note that an annual comprehensive needs assessment is required as described in the section under Tab 1 entitled "Related Information for Special Education Federal Grants".

4. *Changes:* Tab to the fourth text area. Use this section to describe any changes in the scope or nature of services from the last fiscal year or simply note that this section is not applicable.

Note: *Grant activities which significantly alter the scope or nature of the grant require completion of the New-Component page. If unsure as to whether or not to complete the New Component page, please contact your grant coordinator.*

Instructions for NEW COMPONENT Page

Navigation

- Click the appropriate radio button to indicate if you are making any major changes in the grant. If yes, complete the remainder of the page. If no, click the Save Page button and continue to the next page.
- To complete the page, tab or click into the text box to fill in the requested information.
- After completing all required information scroll to the bottom of the page and click the Add Additional Entries button to add more activities.
- Click the Save Page button before proceeding to other pages in the application.

Yes/No Radio Button

- Click the yes or no radio button to answer this question. This page must be completed if you are initiating Early Intervening Services or if you are making any major changes to the grant. Example: *The grantee is adding a community resource network specialist and allocating set aside flexible service funds for Wraparound plans. Because this has not been included as a service component and cost in the past, the grantee must complete the New Component page.*
- If yes, complete the remainder of the page.
- If no, click the Save Page button at the bottom of the page and continue to the next page.

    1. *Problem Statement:* Click in the Problem Statement text area and provide a concise definition of the problem to be addressed, including data which supports the identified need. List one or more problem statements for each identified need.

    2. *Objectives:* Tab to the Objectives text area. Provide a brief description of what is to be accomplished in solving this problem and how success will be determined. One or more objectives must be written for each problem statement. Measurable objectives should be written in behavioral terms.

    3. *Activities:* Tab to the Activities text area. Specify at least one activity that will support the objective. The activities should explain such things as personnel involved, date to be achieved, population to be served, use of materials, and/or equipment, etc. Activities should support budget requests.

    4. *Evaluation:* Tab to the Evaluation text area. Describe the evaluation procedures and instruments to be used to determine to what extent the objectives will have been met.

Add Additional Entries: If grant funds will be used to make more than one major change in the program, click the Add Additional Entries button located at the bottom of the page. Up to six problems may be described. If you have more than six changes, please contact your grant coordinator to determine how to group the activities. Please note that each area has a limit on the number of characters allowed. A character is comprised of a space, a number or letter, and any special characters such as commas, quotes, etc.

Use of IDEA Part B Funds for Early Intervening Services (EIS)

In accordance with the IDEA 2004 regulations at 34 CFR § 300.224, school districts may use up to 15 percent of IDEA Part B flow-through funds to develop and implement early intervening services for students in grades K-12 not identified as needing special education or related services but who need additional academic and behavioral support to succeed in the general education environment. Those districts identified as having significant disproportionality in the identification of students in particular racial/ethnic groups as eligible for special education must use 15 percent of funds for this purpose.

Use of Funds

1) The Illinois State Board of Education (ISBE) has determined that the <u>majority</u> of funds earmarked for early intervening services must be used for professional development. Funds may be used to deliver professional development (which may be provided by entities other than the LEA) for teachers and other school staff to enable such personnel to deliver scientific, research-based academic and behavioral interventions, including scientifically-based literacy instruction, and, where appropriate, instruction on the use of adaptive and instructional software. Funds may also be used to provide information and training for parents. Professional development content may include, but is not limited to, the following:
   a. The problem-solving process.
   b. A multi-tiered intervention model, including review and evaluation of Tier 1 (core) curricula and instruction (particularly in reading and math) and whole-group interventions and development and delivery of Tier 2 & Tier 3 interventions.
   c. Design and delivery of scientific, research-based interventions, including implementation integrity/fidelity.
   d. Student progress monitoring.
   e. Positive Behavior Interventions and Supports (PBIS).
2) Funds may also be used to provide educational and behavioral evaluations and assessments, services and supports, including scientifically-based literacy instruction, as discussed below.
   a. Evaluation and assessment of students may include the purchase of data-based progress-monitoring tools/systems, e.g., DIBELS, AIMSweb.
   b. Provision of services and supports may include the purchase of intervention resources. All services and supports, including intervention resources, should supplement and be directly linked to the core curriculum, be scientifically, research-based, or at a minimum, evidence-based and use frequent progress monitoring.
   c. Funds allocated for provision of services may include salaries of staff to serve as district- and/or building-level problem solving coaches, provide interventions or complete other activities directly associated with the provision of early intervening services. However, funds may not be used to supplant salaries of existing staff.
3) Funds may <u>not</u> be used to supplant activities and services funded by other federal, state and local sources.

Documentation of Early Intervening Services on IDEA Flow-Through Budgets

Districts that elect or are required to use a percentage of their IDEA Part B flow-through funds to provide early intervening services must clearly earmark funds for this purpose in their IDEA Part B grant applications. For assistance with incorporating early intervening services activities and expenditures in the grant application, districts should contact their assigned IDEA Part B grant coordinator. **Please note:** If a district is a member of a special education joint agreement, it is important to work with the joint agreement to complete this process.

When adding early intervening service activities to the district e-grant application, the New Component section of the application must be completed. Within that section, it is necessary to provide a detailed listing of proposed activities, with timelines and estimated costs. Costs must also be clearly delineated in the Budget Breakdown. Those districts identified as having significant disproportionality must also print and submit a copy of the New Component section to the ISBE consultant assigned to work with the district in the self-assessment process.

All proposed IDEA Part B grant activities and fund allocations associated with providing early intervening services must meet the parameters delineated under the preceding section. ISBE approval of the proposed use of funds is required prior to implementing the associated activities.

In conjunction with the use of IDEA Part B funds for early intervening services, districts will be required to report data to ISBE regarding:

- Any child who is receiving early intervening services; and
- Those children who, after receiving early intervening services, are subsequently found eligible for special education and related services under Part B.

Tab 5: "Budget Pages"

Program Information for Budget Pages:

Allowable Expenditures

Federal and state funds made available to grant applicants may be used for such expenditures as are reasonably necessary for providing appropriate programs and meeting the requirements of the law.

Note that the applicant must set aside a minimum of 5% of the total IDEA Part B Flow-Through grant budget to support personnel development. These costs are classified in Function 2210.

Approved expenditures may relate to the following:

1. Salaries and other fixed costs for approved full- and part-time certified personnel necessary for grant activities.
2. Salaries and other fixed costs for approved supportive and clerical staff necessary for the grant activities.
3. Equipment, materials, and supplies necessary for grant activities. (Note: *All materials and supplies exceeding $1,000 in total and all equipment exceeding $500 per unit must be itemized on the budget detail page.*)
4. Audits of the grants.
5. Custodial services and utilities directly attributable to grant functions.
6. Local/state share of the retirement contribution for personnel paid by Part B.
7. Subcontracts for services that cannot be provided by the continuing staff.
8. Out-of-state travel directly related to grant activities. Prior approval for all out-of-state travel is required. The request must be in writing to your grant coordinator of the Special Education Services Division of the Illinois State Board of Education and contain

documentation that local administrative policy for out-of-state travel has been met. (See **Appendix A** for the recommended format.)

9. Consultants on a daily basis, as approved, to supplement the grant activities. Consultants must be paid a fee not to exceed the standard amount normally paid by the submitting agency. The allowable consultant daily fee is based on local standards for rates. Rates must be reasonable and applicable to the use of local funds. Documentation of consultant services and their effectiveness must be included in the grant applicant's record.

10. Travel expenses for personnel to carry out grant functions (expenses must be paid in accordance with local policies).

11. Maintenance and repair of equipment purchased with grant funds.

12. Lease agreements (which do not exceed one year and do not include interest).

13. Administrative costs that are reasonable based upon the scope of the project.

14. In-service education related to the grant objectives as identified in the Comprehensive Personnel Development Plan.

15. Reimbursement of operation and maintenance costs to public agencies providing facilities.

16. Other items properly chargeable to the operation of the grant.

Limitations of Expenditures

Grant funds may not be used:

1. To supplant any state or local funds, this includes Salary of the Director of Special Education. The total amount or average per capita amount of state and local school funds budgeted by the LEA for expenditures in a fiscal year for the education of students with disabilities must be at least equal to the total amount or average per capita amount of state or local funds actually expended for the education of students with disabilities in the preceding fiscal year.

2. For preservice training of personnel.

3. For the purchase of equipment that has not been previously approved by the Illinois State Board of Education. Such activities may be included only as part of the program and cannot be approved in isolation.

4. For religious workshops or instruction. Federal regulations specify that funds and property may be used to benefit children with disabilities in private schools, but only for special education and related services.

5. For any program or obligation not in compliance with Article 14 of *23 Illinois Administrative Code 226.*

6. To pay salaries of nonpublic school personnel unless services performed are other than those delivered in nonpublic facilities and at times other than those contracted by the nonpublic entity.

7. For rental of facilities from public agencies.

8. For matching funds required to receive assistance from other federal programs.

9. To pay salaries for personnel when costs would be above locally accepted standards.

10. For line item expenditures for which an amount was not entered on the Budget Summary and Payment Schedule.

11. For public transportation costs, except for monitoring services and transportation as a related service for students with disabilities enrolled in private placements under Article 14-7.02 of the School Code.

12. For bad debts, contributions, donations, fines, penalties, entertainment, financing, and refinancing operations.
13. For liquidation after ninety (90) days following the end of the budget period of obligations encumbered in the project year.
14. For liquidation of encumbrances incurred prior to the effective date of the grant award letter for a project year.
15. For expenditures that are not clearly identifiable as directly related to grant activities or functions.
16. For any expenditure that occurred in a prior grant year.
17. For chartering private aircraft or other modes of transportation when costs will be above locally accepted standards.
18. For other unallowable costs as defined by the Education Division General Administrative Regulations (EDGAR).
19. To pay attorney's fees or costs of a party related to an action.
20. To offset the costs of private school special education placement when a school district places a student pursuant to Section 14-7.02 of the School Code.

Note: Refer to 34 CFR, Part 80, Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments for additional information.

*Information regarding required accounting procedures is included in **Appendix B**, recommended function numbers are included in **Appendix C** and recommended object numbers are included in **Appendix D**.*

eGrant Instruction for Budget Pages:

Current Year Allotment Page: This page provides "view only" access to project information as well as a navigational link between the Administrative Agent grant and any subgrants. The first section displays the Current Year Allotment and adjustments through:

- Realloted Funds or Released Funds – *not applicable to IDEA grant*;
- Carryover (unbudgeted and unexpended) funds transferred into the project from the prior year;
- Prepayment (cash on hand) transferred into the project from the prior year.

Multi-District: Allotments to Subgrantees

The green 0 link next to Transfer In allows the administrative agent (AA) to make allotments to subgrantees and to navigate to subgrant applications. Clicking this link brings up the Multi-District Member List in a second browser where the AA enters allotment amounts for any subgrantees. This page must be saved after making allotments. Members will not be able to create subgrant applications until the administrative agent has assigned allotments. Cooperatives that do not flow money through to members should not assign allotments. This link is not activated in the member subgrant applications. *Note that Transfer Out is not applicable to the IDEA grant.* The RCDT number for the joint agreement is displayed just to the right of Administrative Agent.

Navigation between Administrative Agent Grant and Subgrant

Administrative agents and ISBE reviewers use the Multi-District Member List for navigating between the main grant and the subgrants and to view the current subgrant application status and last approved subgrant budget amount. Once a subgrantee has created and completed a subgrant application, the RCDT code on the left becomes a green underlined link to the subgrant application. The link selected opens to the application select page of the RCDT selected and is displayed in the first browser that is already open. The Multi-District Member List will be in one browser and the currently opened application will be in the other.

Use the blue "Return to Application Select" link in the upper right of the screen to go back to the main grant Application Select page and select the desired application. If you close the browser with the open subgrant application, you will no longer be able to navigate from the Multi-District Member List without going back to IWAS and reopening the main grant. Close the Multi-District Member List window when all subgrant operations are completed.

Navigation between a Administrative Agent grant and subgrants is only possible and necessary if a cooperative has members. Therefore, a single-district special education entity will see a blue link that is inactive.

Reviewing and Accepting Subgrants

Once a member district has completed a subgrant application, the AA will review it and either accept it or return it for changes. The AA should go to the Administrative Agent grant Allotment page and click on the green Transfer In link to open the Multi-District Member List. Once the list opens in another browser, the AA should use the active green RCDT link to select a subgrant application with the status "Submitted to AA". This will open that member's Application Select page in the original browser window for the AA to select the appropriate application or amendment. After reviewing this application, the AA should go to the subgrant Submit page where the AA can *Accept* or *Return* the application to the subgrantee.

A textbox is provided on the subgrant Submit page for the AA to use in explaining what needs to be corrected on a returned subgrant application. Once a subgrant application is accepted by the AA, the member district will not be able to change it except by submitting an amendment.

If a cooperative makes subgrant allotments, at least one subgrant must be completed and accepted by the AA before the Administrative Agent grant can be submitted for ISBE review.

Subgrant Amounts Entered on the Administrative Agent Grant Budget Detail Page

On paper applications, the AA entered the subgranted funds in 4100/700. However, in eGMS that will not be possible. When the administrative agent accepts a subgrant application, the total from that subgrantee budget will be entered by the system in a separate 4100/700 row that cannot be changed by the AA. If a change is required, a subgrantee must submit an amendment to the AA. Once the amendment is approved, the changes will be reflected on the Administrative Agent grant budget detail.

ISBE Review of Subgrant Applications

ISBE reviewers will navigate to subgrant applications by clicking on the Allotment page of the Administrative Agent grant application and selecting the green RCDT link for the subgrant to be reviewed. Any revisions of a subgrant required by ISBE must be made by ISBE returning the application to the AA, who in turn will require the subgrantee to amend their subgrant application. After accepting the revised subgrant application, the AA will resubmit the grant application to ISBE.

Timing of Subgrant Amendments

Once a subgrant application has been accepted by the AA, it can be amended at anytime. However, if the AA has submitted the Administrative Agent grant application for ISBE review, the subgrant amendment cannot be accepted until the Administrative Agent grant is either approved or returned by ISBE. The subgrant amendment may be returned for changes at any time, regardless of the status of the Administrative Agent grant.

The link to draft guidance on Transferability provided at the bottom of the screen is *not applicable to the IDEA grant.*

Instructions for Budget Detail Page: At the bottom left of the screen is the Total Allotment (total amount available including carryover and prepayment) for the grant you have chosen. This amount should be referenced when completing the budget and is a read-only cell.

A hyperlink, "Description of Function Codes and Object Codes;" provides descriptions of all function and object codes recognized within the Illinois Program Accounting Manual (IPAM). Function Codes and Object Codes are the first two columns on the left. Each column contains function and object codes allowable for a specific grant. To access the available codes, click on the drop down arrow and select the appropriate code for the expenditure. *(Refer to 34 CFR, Part 80, Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments for additional information.)*

Tab or Click into the Expenditure Description and Itemization textbox. Enter the appropriate level of detailed information for each function/object code selected. Providing adequate description will facilitate the approval process. *Note that all materials and supplies exceeding $1,000 in total and all equipment exceeding $500 per unit must be itemized on the Budget Detail page.*

Tab or Click into the text field for grant funds. Enter the total amount requested for each function/object code. Expenditure amounts should be in whole dollar amounts only, no decimal points or commas.

At the end of each line is a Delete Row check box. If you have entered a line of detail and need to remove it, click on the check box in the far right column. Then click on the Save Page button.

If you need additional lines of budget detail, click on the Create Additional Entries button located at the bottom of the page. Each time you click this button it will add 5 additional rows of budget detail cells.

Once you have completed the detailed budget information, click on the Calculate Totals button at the bottom of the page. (Clicking on Calculate Totals does not save the information) Please verify that all data you have entered is correct and that you have utilized the appropriate funds for each line of expenditure.

The next section on the right of the screen is a calculation of the Maximum Indirect Cost. Indirect costs are allowed in both the flow through and preschool grants. *Note that the rate is usually not available at the time that the applications are written because the rates for the coming fiscal year have not yet been calculated. This function is accessible as soon as the rates are available.*

The last section of the screen displays allotment information: Total Allotment, Grand Total of the budget and Allotment Remaining. These are calculated fields and can only be changed when budget detail information is changed and saved.

Budget Summary: This is a "Read-Only" page that displays a summary of all the detail entered on the Budget Detail page. Two summaries will appear on this page. The top one reflects exactly what is entered on the Administrative Agent grant budget detail; any subgranted funds appear in 4100/700. This summary is the same as what the administrative agent had formerly submitted on paper for FRIS processing. The bottom summary displays funds from both the administrative agent and member subgrants, summed by function and object as they were entered. No subgrant funds will be displayed in 4100/700 in the bottom summary.

Instructions for Payment Schedule Page: In accordance with Federal regulations, payments should be requested to meet actual monthly cash needs of the project. All payment requests should be based on the projected date of expenditure. Monthly payment requests are expected if Salaries/Benefits are being requested. Lump sum, semi-annual or quarterly payments are not appropriate unless a unique expenditure obligation warrants such disbursement. Complete the payment schedule to reflect actual cash needs in order to avoid cash on hand and frozen payments.

Note that if salaries and fringe benefits are expended in equal intervals; they should be projected in this manner. When teachers are paid on a twelve month salary basis and the project period is for nine months, the three months' salaries and related fringe benefits paid after the project ends should be included in the last project payment. Equipment, supplies, contracted services and inservice activities should have the payment requested in the month for which the expenditure is anticipated.

To enter payment requests, click into the first full month of anticipated expenditure and enter the dollar amount requested. Use the Tab key to enter amounts in the remaining cells through the last full month of the project. Payments should not be requested before the project begins or after the project ends. Amounts should be entered in whole dollars only and should not contain decimal points or commas.

When the payment schedule is complete, move to the bottom of the page and click on the Calculate Total button. Review the calculation and verify that payments have been calculated

correctly based on the allotment available. The Amount Remaining field should be zero indicating that the Payment Schedule request equals the Budget.

Tab 6: Assurance Pages

eGrant Instructions for Assurance Pages:

The Assurances can only be completed by the district superintendent or a person with board-certified delegated authority for the superintendent. The assurances must be completed prior to submitting the application.

Five pages are included in the Assurances tab strip:

1. Program Assurances
2. Debarment
3. State Assurances
4. Lobbying
5. Assurances

Near the top of the first four assurance pages there is a "check box" that must be checked to agree to the assurances on that page. Place the cursor over the check box and "click" to signify that you agree to the detailed assurance. Once you have agreed, go to the bottom of the page and "click" on the "Save Page" button.

After you have agreed to the assurances on the first four assurance pages, complete the last tab, "Assurances." The four assurance checkboxes on the last page will automatically populate with a check signifying you have agreed to all assurances because you have checked and saved your agreement for each of the other assurance pages. At the bottom of the Assurances page, if you are the district superintendent, "click" on the first button to automatically insert your name for agreement. If you have board-certified delegated authority for the superintendent, "click" on the second button and type your name in the "text box" next to the second button to agree to all assurances.

Tab 7: Submitting an Application

eGrant Instructions for the SUBMIT Page:

<u>*Consistency Check Button*</u>

Once you have completed your entire application you must run a "Consistency Check". *Caution: This check may take a few minutes to run.* Your application can not be submitted until this has been successfully run. You must click on the Consistency Check button to start the process. Once the check has been completed, a message will be displayed indicating that it completed successfully (no errors were found) or providing a list of errors encountered. After you have corrected any errors, you must run the check again until no errors are detected. If no errors are found, the appropriate button will be displayed so that you can submit the application to the next level. You may need to scroll down the page to see the button(s).

Consulting Button/Close Consulting Button

The Consulting button should only be used when you encounter questions or problems that may require consultation with ISBE staff. By clicking on the Consulting button, you allow ISBE staff to view what you are viewing simultaneously. Once you have completed the consultation with ISBE staff click on the Close Consulting button.

Lock Application Button/Unlock Application Button

Anyone with data entry authority within the district has the ability to freeze the entire application so that no more changes can be made to it prior to submitting or amending an application. In order to lock the application click on the Lock Application button. This might be appropriate if, for example, there had been some concern about multiple people updating an application when in fact this is undesired at the district level. Therefore, by locking the application no one can make changes to it. Only the person who locked the application or a person with district administrative access (e.g. district superintendent) can unlock it by clicking the Unlock Application button.

Approval Groups

The following list of approval groups appears at the bottom of the Administrative Agent's submit page as appropriate.

- *Assurances were agreed to on (mm/dd/yyyy)* will be displayed after the District Superintendent/Cooperative Director or Board Authorized Representative has agreed to all assurances and saved them.
- *Consistency Check was run on (mm/dd/yyyy)* will be displayed after the "Consistency Check" has been run successfully. If the "Consistency Check" *encounters errors*, the error message will note what must be corrected. After you have corrected the errors, run the check again until no errors are detected. If the "Consistency Check" *does not encounter any errors*, the application will lock until the District Entry person submits it to the Business Manager or District Superintendent/Cooperative Director (refer to Lock Application/Unlock Application buttons).
- *District Data Entry submitted the application on (mm/dd/yyyy).* After the "Consistency Check" has been run successfully, the Data Entry person should forward the application to the Business Manager or the District Superintendent/Cooperative Director who will click the Submit for Review button. The application will then be forwarded to the next appropriate level of approval and the date that it is submitted will then appear.
- *Business Manager approved the application on (mm/dd/yyyy).* This approval level is only valid if the District Superintendent has established the level in the IWAS system for approval. Once the Data Entry person has submitted the application for review, it will be forwarded to the Business Manager to approve or disapprove. If the application has been "Approved" it will then be forwarded to the District Superintendent/Cooperative Director. If the application is "Disapproved", it will be returned to the Data Entry person for changes and resubmitted after changes have been completed.
- *District Administrator submitted the application on (mm/dd/yyyy).* The District Superintendent/Cooperative Director or Board Authorized personnel are the only people who can submit the application to ISBE. Click on either the Submit to ISBE or the Disapprove

button. Once the application has been submitted to ISBE, the application will be locked and no changes can be made. If the application is "Disapproved", it will be returned to the Data Entry person for changes to resubmit after changes have been completed.

- *ISBE Program Administrator approved the application on (mm/dd/yyyy).* After the application has been submitted, the ISBE Program Administrator will "Approve" or "Disapprove". If the application has been "Approved" it will then be forwarded to the ISBE Fiscal Administrator. If the application is "Disapproved", it will be returned to the Data Entry person for changes to resubmit after changes have been completed.

- *ISBE Fiscal Administrator approved the application on (mm/dd/yyyy).* After the application has been "Approved" by the ISBE Program Administrator, the ISBE Fiscal Administrator will "Approve" or "Disapprove". When the application has been approved by all appropriate ISBE staff, IWAS will generate an email informing the District Superintendent/Cooperative Director that the application was approved and the date of approval. If the application is "Disapproved", it will be returned to the Data Entry person for changes and they will then have to resubmit after changes have been completed.

The following list of approval groups appears at the bottom of the subgrant's submit page as appropriate.

- Assurances were agreed to on (mm/dd/yyyy) date will be displayed after the District Superintendent or Board Authorized Representative has agreed to all assurances and saved them.

- Consistency Check was run on (mm/dd/yyyy) date will be displayed after the "Consistency Check" has been run successfully. If the "Consistency Check" *DID encounter errors*, the error message will prompt you as to what needs to be corrected. After you have corrected any errors, you must run the check again until no errors are detected. If the "Consistency Check" *DID NOT encounter any errors*, the application will then be locked until the District Entry person is ready to submit it to the Business Manager or District Superintendent (refer to Lock Application/Unlock Application buttons).

- District Data Entry submitted for district review on (mm/dd/yyyy). One button will appear after the "Consistency Check" has been run successfully. When the Data Entry person is ready to forward the application to the Business Manager or the District Superintendent, they will click the Submit to Administrator button for district review. The application will then be forwarded to the next appropriate level of approval and the date that it is submitted will then appear.

- Business Manager submitted for district review on (mm/dd/yyyy). *This approval level is only valid if the District Superintendent has established the level in the IWAS system for approval.* Once the Data Entry person has submitted for review, it will be forwarded to the Business Manager to review and forward and they will need to click on the Submit to Administrator or Disapprove button. If the application has been "Submitted" it will then be forwarded to the District Administrator for district review. If the application is "Disapproved", it will be returned to the Data Entry person for changes and they will then have to resubmit after changes have been completed.

- District Administrator submitted to the Administrative Agent on (mm/dd/yyyy). The District Superintendent or Board Authorized personnel are the only two people who can submit the application to the Administrative Agent. Click on either the Submit to Admin Agent or the Disapprove button. Once the application has been submitted to the administrative agent, the application will be locked and no changes can be made. If the application is "Disapproved", it will be returned to the Data Entry person for changes and they will then have to resubmit after changes have been completed.

- Administrative Agent accepted the subgrant application on (mm/dd/yyyy). After the application has been submitted, the Administrative Agent will "Accept" or "Return". If the application has been "Accepted" it will then become part of the administrative agent's application. If the application is "Returned", it will be returned to the Data Entry person for changes and they will then have to resubmit after changes have been completed.

- When an Administrative Agent returns the grant for changes to the subgrantee, comments, questions, and suggestions for correction should be noted in the Comment field at the bottom of the Submit page. The Administrative Agent must Save the page *before* selecting the "Return" button. The subgrantee may use the comment field at the bottom of the Applicant Information page to provide answers or comments in addition to any changes made on other pages.

Tab 8: Application History

eGrant Instructions for Application History Page:

The Application History page is a read only page that lists all of the steps that occur in the submission and approval of an application or amendment. In the initial stage of entering the application information, this page will display a statement that the application has not been submitted.

The Status Change column lists the status of the application from most recent to oldest. Some typical status entries are:

- Submitted to ISBE
- Returned for Changes
- 1st Program Review Complete
- Final Approval

The UserId column displays the ID of the person who was responsible for the change in status, e.g., the ISBE reviewer who approved the application.

The Action Date column displays the date of the change in status. This page is useful in tracking the application throughout the submission and approval process. Districts may use this page at any point in time to determine the approval status of their application.

Tab 9: Page Lock Control

eGrant Instructions for the Page-Locking Page:

The goal of the page locking process is to expedite the review of applications and amendments by identifying which pages have been changed by a grant applicant. Reviewers will only need to review those pages that have been unlocked since the previous review.

What Happens When a Page Is Locked?

When a page is locked during the application review process, the save button is no longer available to the applicant, and a message indicates the page has been locked by the agency review. The applicant must go to the Page Lock Control tab, unlock any pages needing revision, and then save the Page Lock Control page. This will cause save buttons to appear on all of the pages the applicant has unlocked.

When Will Applicants Need to Unlock Pages?

When an applicant creates a *new application* for the next fiscal year, all pages will be unlocked because all of the pages must be completed. If the initial application is *returned for changes* by an ISBE reviewer, some or all of the pages may be locked. The applicant should read the comments on the review checklist and unlock only those pages that must be changed.

When an *amendment* is created, all pages will be locked. The applicant should use the Page Lock Control tab to unlock only those pages that must be revised.

Because pages will be locked on all amendments as well as original applications that have been returned for changes, applicants should make it a habit to make sure a save button is available before completing or revising a page. Unlocking pages that will not be modified circumvents the purpose of page locking and slows the review process.

Expand All and List of Application Pages

Click the Expand-All checkbox to see the list of application pages that are locked or unlocked. Any application page with data that users enter or revise will appear in the list. Some application pages will not appear on the list. The overview page and the budget summary page are read-only pages and will not appear on the list. Other pages, such as the Submit page and the Page Lock Control page, will never be locked because users need access to functions on these pages throughout the application process. These pages will not appear in the list.

The list of application pages will have two or more indented levels. The first item on the list is the name of the grant program. The first indent under the grant program is the list of pages that appear on the main tab strip. The second indent contains pages that appear in a sub tab strip. For example, "Assurance Pages" is on the main tab strip and is in the group indented at the first level. The various assurance pages (Program Assurances, State Assurances, etc.) are indented under Assurance Pages.

Page Status Column

For *applicants*, this column displays the current status of the various pages in the application/amendment. For *ISBE reviewers*, this column reflects the status of the page when the applicant submitted it.

Terms included in this column are:

Open	Page is unlocked and can be modified and saved by the applicant.
Locked	The page is locked and cannot be modified by the applicant until it is unlocked. There will not be a save button on the page, and a message will appear indicating the page has been locked by the agency review.
Final	The page has been locked and should not be unlocked by the applicant. Only ISBE staff can unlock a page designated "final."
Unlock Section	Opens a section for modification. A section can be an entire program or all of the sub tabs under a main tab. Unlocking pages that will not be changed circumvents the purpose of page locking and slows the review process.

Open Page for Editing Column (Applicant column only)

The applicant should check the appropriate box in this column to unlock a page that requires modification. The Page Lock Control page must be saved after check boxes have been selected.

Review Status of Page Columns (ISBE columns only)

ISBE reviewers will use these columns to unlock pages that require modification or to mark pages final locked. After selecting the appropriate radio buttons, the reviewer must save the page.

Unlocking a Page Marked Final

When an applicant determines that a page marked Final must be modified, the applicant must contact ISBE helpdesk and explain why the page requires modification. Only ISBE staff can unlock a final locked page. The applicant then places the application in "consulting" status using the appropriate button on the Submit page. ISBE staff unlocks the page by checking the "Open Page for editing" checkbox on the Page Lock Control page and saves the Page Lock Control page.

(Print form on cooperative or district letterhead)

OUT-OF-STATE-TRAVEL

FY 2010

NAME OF TRAVELER: _____

NAME OF COOP/DIST: _____

RCDT #: _____

POSITION: _____

DATES OF TRAVEL: _____

FUNDING SOURCE: PART B FT _____ PART B PS _____

GRANT RECIPIENT: _____

NAME OF CONFERENCE: _____

LOCATION: _____

PURPOSE: _____

ANTICIPATED COSTS: _____

    TRANSPORTATION: _____

    LODGING: _____

    MEALS: _____

    OTHER EXPENSES: _____

        CONFERENCE REGISTRATION FEE: _____

        SUBSTITUTES: _____

TOTAL: _____

AMOUNT OF GRANT FUNDS REQUESTED: _____

REQUIRED SIGNATURES: _____

    DIRECTOR OF SPECIAL EDUCATION: _____

    PROGRAM DIRECTOR: _____

    ISBE GRANT COORDINATOR: _____

Please include detail information per conference/program announcement, registration form, and/or brochure.

ACCOUNTING PROCEDURES

Records

Accounting Records. If some activities of a federal project are funded in part or whole by other sources, an accounting system should be developed indicating the origin and use of all funds. Each federal fund account must maintain its identity in all transactions to avoid commingling of funds. The grant application and the claim for reimbursement serve as the two basic documents showing the financial relationship between the Illinois State Board of Education and the grant applicant. The accounting records are the basic records which reflect the decisions made on the expenditures of grant funds. These records also demonstrate the relationship of the grant application to the claim for personnel reimbursement.

Under the accounting system prescribed by the Illinois State Board of Education and approved by the United States Department of Education, all purchase orders, time sheets, and other instruments to substantiate a claim will be retained at the local level. This documentation must be available for review or audit any time within three (3) years of the due date of filing the last report on each project, unless an open audit exception exists or any litigation is either pending or anticipated, until the local authority is notified in writing by the Illinois State Board of Education that the records are no longer needed for review and audit. If this is the case, the records must be maintained until final determination is made on the exception.

An acceptable accounting system should include:

1. A check register showing amounts of each check and budget classification of the expenditure.
2. Journal entries to show check numbers, amounts, and budget classification.
3. Breakdowns of budget line items showing check amounts as posted.
4. Compliance with Illinois Program Accounting Manual.
5. State and Federal Grant Administrative Policy and Fiscal Requirements and Procedures, Illinois State Board of Education.

Required Local Records. Records to be maintained at the local level and available for audit shall include:

1. Numbered purchase orders, which shall be the basis for recording the encumbrances, showing sites for delivery.
2. Receiving reports for all merchandise or purchase orders indicating the dates of receipts of the merchandise and the signature of the person receiving the merchandise verifying that the quantities are correct and that the merchandise was received in good condition.
3. Original invoices showing the terms of purchase and discounts allowed, if any.
4. Canceled checks, deposit slips, and bank reconciliation.
5. Requisitions for qualified attendance centers - the central area to issue the material.
6. An inventory register showing inventory number, description of equipment, cost of equipment, location, and funding source.

7. Inventory transfer slip, duly authorized and signed by the transfer and/or transferee. (The transfer slip shall be the basis for posting the transfer to the inventory register.)
8. Time sheets for all personnel rendering services under the federal grant signed by the employee and approved by the local project director for part-time employees. (Appropriately documented payroll records will suffice for full-time employees.)
9. Travel vouchers signed by the person incurring the travel, setting forth the reason for the travel. These travel vouchers shall be approved by the local project director. Receipts for lodging, registration, etc., shall also be kept on file for reimbursement documentation.
10. An appropriate cost allocation plan for any joint costs related to the grant program.

Record Maintenance and Disposal:

1. Paid bills and correspondence pertaining to grant expenditures must be retained for three (3) years or until the grant or subgrant applicants are notified of the completion of a federal fiscal audit, whichever is later.
2. Staff contracts and other legal obligations must be retained three (3) years.
3. Paid orders or checks must be retained three (3) years.
4. Account books must be retained three (3) years.
5. Minutes of all regular and special boards of directors' meetings pertaining to federal grant funds must be retained indefinitely.

Purchase Orders:

All requisitions and purchase orders should be approved through the procedures established by the governing board of the grant applicant. If such procedures have not been established in the agency, an approved method should be adopted for the administration of federal funds.

Reports, Financial

The grant applicant shall submit such reports as may be required by the Illinois State Board of Education and United States Department of Education.

Funds, Public Control

Each applicant must satisfactorily assure the Illinois State Board of Education that control of federal funds and title to property acquired with those funds is a public agency for the uses and purposes under this part, and that a public agency administers such funds and property.

Reimbursement through Function #4000 (Payment to Others) and 3000 (Community Service) Accounts

To assure proper accounting of 4000 and 3000 funds, the following reimbursement procedures will be required of the recipients of 4000 and 3000 account funds.

All items submitted for reimbursement must be specifically approved in the budget of the grant document as specified in the grant application instructions. List all items submitted for reimbursement in summary form (an invoice from the LEA); show total requested for reimbursement.

Copies of documentation required for salaries (all project personnel must be listed by name in the personnel record):

- Monthly: Submit copies of the individual payroll records of disbursements for all full-time professional staff; copies of the individual payroll records of disbursements plus copies of time sheets for all part-time staff and all non-certified staff.
- Maintain a copy of the official school calendar.

Documentation for employee benefits/employment costs:

- Copies of all employer's contribution rate sheets received from regulatory agencies (Examples: IMRF, insurance, U.C., W.C., etc.)

Documentation for contractual personnel services:

- A copy of the contract between persons and agencies performing the services to be reimbursed.
- A copy of the bill or invoice for services performed with the check number and date paid.

Documentation for materials, supplies, and equipment:

- A copy of the bill or invoice (not a statement) with the check number and date paid.

Documentation for travel:

- Copies of travel vouchers that have been signed by the individual doing the travel and co-signed by supervisor. Copies of all receipts must be attached.
- Check number and date paid must be included. Charge card receipts alone are not sufficient.

Audit Requirements

Federal regulations 34 CFR Part 80, <u>Uniform Administrative Requirements for Grants and Cooperative Agreement to State and Local Governments</u>, set forth audit requirements for recipients of Part B funds. Rather than conducting audits on a grant-by-grant basis, these regulations require that audit coverage of federal grant programs be conducted on an organization-wide basis.

Each school district, joint agreement, or regional program that receives Part B funds, whether directly or as a sub-recipient, must provide for audit coverage for these funds through their school district or joint agreement and report this on the *ISBE Annual Financial Report,* (ISBE Form 50-35). In addition, the Office of Management and Budget Circular No. A-133, Audits of States, Local Governments, and Non-Profit Organizations, requires entities that expend $500,000 or more a year in Federal awards to have a single or program-specific audit conducted.

The *Illinois State Board of Education Guide to Auditing* and *Reporting for Illinois Public Local Education Agencies* contains detailed auditing guidelines for certified public accountants completing these audit engagements. Information on the A-133 audit can also be obtained from the Illinois State Board of Education internet website, www.isbe.net/funding/a133.htm. Each

grant is subject to monitoring by the Illinois State Board of Education staff and federal auditors at any time during the grant year.

Include an audit cost either in the application as a budget item or attach a statement to the application indicating the other funding source to be used.

Carryover Funds

Any Part B Flow-Through funds that are not obligated by grant recipients before the end of the first fiscal year remain available for obligation for one additional year. Carryover funds are subject to current statutes, regulations, and applications.

Consultants

The use of consultants is permitted, but they must be paid a fee equal to or less than the standard amount normally paid by the submitting agency. The rates must be reasonable and applicable to the LEAs use of local funds. Time and effort reports must be maintained for each consultant employed. Documentation of consultant services and their effectiveness must be included in the grant applicant's records. It is recognized that the selection of consultants by grant applicants may vary by purpose as well as by the length of time a consultant is hired, and that these matters have a bearing on the extent to which the consultation can be documented. For example: one consultant may be hired for the evaluation of a Flow-Through grant and receive fees for several day's work, whereas, another consultant may visit an applicant for one day only to discuss strategy and problems with staff members. In the first example, the grant records must include a formal written evaluation report from the consultant. In the second example, the grant applicant must prepare a memorandum concerning matters discussed with the consultant and must file the memorandum for the record.

Encumbrances and Actual Expenditures

A cumulative record must be maintained indicating encumbrances and actual expenditures to date by each function and object or expenditure as outlined in the approved Detailed Budget Breakdown and the Budget Summary and Payment Schedule. Encumbrances made during the project period, including personal services performed during the project period, must be liquidated within 90 days of the last day of the project period.

Equipment, Acquisition, Bidding, and Title to Property

Part B funds may be used to purchase items of equipment necessary to facilitate the proposed grant activities. Local bidding practices in accordance with the School Code must be followed when purchasing approved equipment. (Only those items in the approved budget may be purchased with federal funds.)

To permit maximum use, equipment and materials should be ordered promptly after the grant is awarded. Special procedures shall be developed by the grant applicant to establish an equipment inventory process. This process shall specify and provide appropriate documentation on how and

where equipment is monitored and located. The Illinois State Board of Education as the granting agency shall have the right to require transfer of the equipment to the Illinois State Board of Education or an eligible party named by the granting agency.

Title is retained by the purchasing local or regional educational agency. An inventory indicating date of purchase, location, funding source, unit cost, and property control numbers of all items costing $500 or more per unit shall be maintained by the grant applicant. All items of equipment placed in a private facility must be inventoried regardless of cost, with title and control of all items maintained by the grant applicant.

Equipment Use. All equipment must be under the administrative control of a local or regional public school agency. Equipment acquired through an approved federal grant must be used for the purposes specified in the approved grant. Equipment must be clearly marked with a property control number showing the source of funds from which it was purchased.

In accordance with interpretation by the United States Department of Education, Office of Special Education, each grant applicant is responsible for insuring that technological hardware such as computers is used primarily to assist in the provision of education for the disabled in a manner consistent with the agency's use of local funds to provide similar technology for programs for the non-disabled.

Additionally, such expenditures must be reasonable and necessary for the proper administration of and/or the enhancement of the special education program. Such expenditures must be justified through prioritized needs assessment documentation.

In keeping with the intent of federal law, the following guidelines pertaining to equipment acquisition, inventory, management, administrative control, and disposal are recommended.

Equipment Acquisition. The acquisition of equipment must be demonstrated as being essential to the success of a program or project implemented with federal funds. Each application for grants shall fully describe the *need for such equipment* and *how all such equipment will be used.* This means the grant applicant must demonstrate that (1) equipment has been selected for specific purposes relative to proposed grant activities and to student needs; (2) the proposed equipment is essential to effective program implementation and how it will be used in meeting the grant activities; (3) such equipment is not available in the grant applicant's regular or special education or federal project inventories for use in the project; and (4) the grant applicant has the trained staff to utilize the proposed new equipment effectively or that arrangements will be made to prepare staff for such.

Equipment Inventories. The federal and/or state regulations require that the title to property acquired with federal funds shall be held by the public agency responsible for administering such property. Inventories of equipment purchased by state and local agencies should be maintained on all items costing $500 or more per unit for the useful life of the equipment. Where supplies and materials are loaned to <u>other</u> than a public school, all books, supplies, and materials, <u>regardless of cost</u>, should be entered into the inventory. The loaned supplies or materials are to be used solely for the purposes of the grant.

Equipment Management. There are six important standards for the management of non-expendable equipment or property.

(a) Records shall be maintained accurately and provide for (1) a description of the property; (2) the manufacturer's serial number or other identification number; (3) the acquisition date and cost; (4) the source of the property; (5) the percentage of federal funds used in the purchase of the property; (6) the location, use and condition of the property; and (7) the ultimate disposition date including the sale price or the method used to determine the current fair market value.

(b) A physical inventory of property shall be taken and the results reconciled with the property records at least once every two years to verify the existence, current utilization, and continued need for the property.

(c) A control system shall be in effect to insure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft of non-expendable property shall be investigated and fully documented. The recipient shall be responsible for replacing or repairing (with funds of such recipient) property that is lost, damaged, or destroyed due to the negligence of the recipient.

(d) Adequate maintenance procedures shall be implemented to keep the property in good condition.

(e) Proper sales procedures shall be established for unneeded property that provides for competition to the extent practicable and results in the highest possible return.

(f) All equipment or property purchased with federal funds shall be identified and marked accordingly.

Equipment - Administrative Control. Equipment acquired with federal funds, may, in certain cases, be placed on private school premises for a limited period of time, but the title to and administrative control over such equipment must be retained and exercised by a public agency. In exercising that administrative control, the public agency shall not only keep records of and account for the equipment, but shall make assurances that the equipment is being used solely for the purposes of the grant.

Equipment Disposal. Please review the State and Federal Grant Administrative Policy and Fiscal Requirements and Procedures Manual for Equipment Disposal.

Facility Acquisition and Construction

The grant recipient must consult with the Special Education Services Division prior to submitting any expenditure for this purpose. These expenditures will not be approved without prior consultation with your Grant Coordinator.

All requests to use funds for Facility Acquisition and Construction will be reviewed by using the following criteria:

- Funds are used only to pay the excess costs of providing special education and related services to children with disabilities.
- Funds are used to supplement State, local, and other Federal funds and not to supplant such funds.

- Funds are not used to reduce the level of expenditures for the education of children with disabilities made by the local educational agency from local funds below the level of those expenditures for the preceding fiscal year.
- Funds are used to coordinate this ACT with other local, educational service agency, State, and Federal school improvement efforts in order to ensure that such children benefit from such efforts and that special education can become a service for such children rather than a place where they are sent.
- Funds are used to provide appropriate special education and related services and aids and supports in the regular classroom to such children whenever appropriate.

Property Definitions:

Non-expendable personal property means tangible property, including equipment, having a useful life of more than one year and an acquisition cost of $500 or more per unit.

Acquisition cost of an item of purchased non-expendable personal property means the net invoice unit price of the property including the cost of modifications, attachments, accessories, or auxiliary apparatus necessary to make the property usable for the purpose for which it was acquired. Other charges such as the cost of installation, transportation, taxes, duty, or protective in-transit insurance, shall be included or excluded from the unit acquisition cost in accordance with the grant applicant's regular accounting practices.

Memberships

The cost of membership in professional organizations is allowable provided: (1) the benefit from the membership is related to the grant program; (2) the expenditure is for agency membership; (3) the cost of the membership is reasonably related to the value of the services or benefits received; and (4) the expenditure is not for membership in an organization that devotes a substantial part of its activities to influencing legislation.

Obligations and Expenditures

An obligation is made when a purchase order—not a purchase requisition—is issued or a contract is signed, except in the case of personal services, travel, public utility service, and rental of facilities. These exceptions are considered obligated at the time the services are rendered, facilities are used, or travel performed. Such obligations must meet the following limitations:

1. They are an integral part of the approved grant application.
2. They are obligated within the grant period.
3. They are liquidated no later than ninety (90) days after grant ending date.

An expenditure is the liquidation of an obligation by payment of the obligation. This expenditure must occur no later than ninety (90) days after the end of the project period. (Exception: Audit Fees). The state must give authorization to a grant applicant before a subgrant applicant may begin to obligate funds.

Private School Tuition

When a school district places a student pursuant to Section 14-7.02 of the School Code, IDEA funds are not to be used to offset the costs of such a private school special education placement. The School Code requires that a district pay two times the district per capita tuition charge and then the state pay the amount in excess of that. The district's share <u>cannot</u> be offset with federal funds.

Renovations

Renovations to classrooms and buildings are eligible to be paid with Part B funds provided the renovations are necessary to provide an appropriate educational environment for students with disabilities. For example, the purchase of carpet and acoustical tile would be an approvable expenditure in order to create a more favorable classroom environment for the hearing impaired. Another example is the construction or modification of toilet facilities for the orthopedically disabled. These expenditures must be approved in the grant application prior to initiation of the renovation activities.

Rental of Facilities

Rental of facilities may not be paid to public agencies who are participating in the project. However, grant recipients may pay their proportionate share of maintenance involved in the use of such property. Lease agreements cannot exceed the duration of the application or more than a one-year obligation period, whichever is less.

Salaries

Under ordinary circumstances, salaries for federally-funded staff shall be calculated in accordance with current local salary schedules and must not exceed the amount listed in the Detailed Budget Breakdown. Any exceptions should be justified in the grant application.

Subcontracting

A grant applicant must enter into a cooperative agreement or contract to provide services under a grant if the services, as well as the cooperating institution, organization, or agency, are approved by the Illinois State Board of Education. Such a cooperative agreement or contract will be approved only if the Illinois State Board of Education is assured that the grant applicant will retain the responsibility for supervision of the grant services. The proposed terms of the agreement may be submitted in the initial grant application or as a grant amendment. Services that may be subcontracted are those deemed appropriate as a continuing staff function. <u>Under no circumstances may the entire project be subcontracted</u>. A contract between the grant applicant and another organization to perform a portion of the grant or to share in its operation generally will require:

- Maintenance of separate accounts and records.
- Submission of expenditure reports to the administrative agency.

- Availability of records to representatives of the Illinois State Board of Education.

If the subgrant applicant is a local school district, joint agreement, or regional program, the contract must be in the form of a subgrant and be reported under Account 4000, "Payments to Other Districts and Governmental Units." A separate grant application must be developed for each of these subgrants.

Teachers' Retirement – Employer's Contribution

The employer's share of teachers' retirement for personnel employed with grant funds must be included in the application or a statement that identifies the other funding source to be used for this cost must be attached to the application. (Note that TRS will publish the percent of the Illinois State share for the next school year after the Legislature's spring veto session. The TRS website is available at http://trs.illinois.gov.)

Local educational agencies employing teaching personnel eligible for participation in the Illinois Teachers' Retirement System who are funded from federal funds must contribute the State of Illinois share to that system. When the employing agency contributes a portion of the employee's share, this amount will be listed as a contractual expenditure.

Any questions regarding teacher retirement contributions should be directed to the Teachers' Retirement System at 217/753-0311.

Unemployment Insurance

All agencies that employ project personnel are required to purchase unemployment claim risk insurance or maintain local escrow accounts of sufficient size to protect against this foreseeable risk. Rates may vary due to claim experiences and/or legislation. U.S. Department of Labor Statements to Employing LEAs will govern Premiums Required for Claim Risk Insurance.

The U.S. Office of Education has issued opinions that unemployment compensation claims by former employees of local educational agencies are foreseeable risks, which they should compensate for on an accrued rather than a current cost basis. Therefore, the essential purpose of any grant is not to be jeopardized or burdened with the actual cost of unemployment claims.

Local educational agencies may provide for any foreseeable risk of unemployment claims by providing for payment of claims in advance and at the time when the risk has matured. This may be accomplished in one or two coverages:

- Each local educational agency has the right to elect to be a self-insurer by agreeing, in lieu of paying contributions to the State, to reimburse for any benefits paid by the State the actual amount of regular and/or extended benefits. Federally funded projects may be approved to disburse reasonable risk premiums for local escrow accounts established to provide risk coverage.
- Each local educational agency may elect to purchase insured coverage against unemployment claims from the Illinois Bureau of Employment Security, Illinois Department of Labor.

The Illinois Bureau of Employment Security will supply information and assistance in securing the coverage of their program. Coverage for both full- and part-time employees is available. As in any insurance program, premium rates are affected by the experiences of claims. Base rates for full-time employees are subject to change. Contact the Illinois Bureau of Employment Security, 555 South Pasfield, Springfield, Illinois 62704, telephone 217/782-0157, or 401 S. State, Floor 6, Chicago, Illinois 60605, telephone 312/793-9130.

All federal and state grant proposals are required to have adequate funds disbursed within them for unemployment risk insurance. This requirement may be met also by the inclusion of statements that local agencies will provide their own claim insurance programs.

Detailed Function Descriptors and Sub-Categories

From the Illinois Program Accounting Manual

Function: The action or purpose for which a person or thing is used or exists. This includes activities or actions which are performed to accomplish the objectives of the project.

FUNCTION	DESCRIPTORS & SUB-CATEGORIES
1000	Instruction: The teaching of pupils or the interaction between teacher and pupils. Teaching may be provided for pupils in a school classroom in another location such as a home or hospital, and other learning situations such as those involving cocurricular activities. It may also be provided through some other approved medium such as television, radio, telephone, and correspondence. Included here are the activities of aides or assistants of any type that assist in the instructional process. - Regular Programs.　　　　　　　　　- Summer School Programs. - Adult/Continuing Education Programs　- Special Education Programs. - Educationally Deprived/Remedial Programs.　- Gifted Programs. - Vocational Programs.　　　　　　　- Bilingual Programs. - Truants' Alternative and Optional Programs　- Interscholastic Programs
2110	Attendance & Social Work Services: Activities for the improvement of pupils' attendance at school and the performance of school social work activities dealing with the problems of pupils which involve the home, school and community. - Service Area Direction.*　　　　　- Pupil Accounting Services - Attendance Services.　　　　　　　- Other Attendance and Social - Social Work Services　　　　　　　　Work Services
2120	Guidance Services: The activities of counseling with pupils and parents, providing consultation with other staff members on learning problems, evaluating the educational and career plans and choices, assisting pupils in personal and social development, providing referral assistance and working with other staff members in planning and conducting guidance programs for pupils. - Service Area Direction.*　　　　　- Record Maintenance Services - Counseling Service.　　　　　　　- Placement Services. - Appraisal Services.　　　　　　　- Other Guidance Services. - Information Services.
2130	Health Services: Physical and mental health services which are not direct instruction. Included are activities that provide pupils with appropriate medical, dental and nurse services. - Service Area Direction.*　　　　　- Nurse Services. - Medical Services.　　　　　　　　- Other Health Services. - Dental Services.

2140	Psychological Services: Activities concerned with administering psychological tests and interpreting the results, gathering and interpreting information about pupil behavior, working with other staff members in planning school programs to meet the special need` s of pupils as indicated by psychological tests and behavioral evaluation and planning and managing a program of psychological services, including psychological counseling for pupils, staff and parents. - Service Area Direction.* - Psychotherapy Services. - Psychological Testing Services. - Other Psychological Services. - Psychological Counseling Services.
2150	Speech Pathology and Audiology Services: Activities which have as their purpose the identification, assessment and treatment of children with impairments in speech, hearing and language. - Service Area Direction.* - Audiology Services. - Speech Pathology Services. - Other Speech Pathology and Audiology Services.
2210	Improvement of Instruction Services: Activities which are designed primarily for assisting instructional staff in planning, developing and evaluating the instructional process. - Service Area Direction.* - Instructional Staff Training Services. - Instruction and Curriculum Development Services.
2220	Educational Media Services: Activities related to media resource centers and concerned with the use of all teaching and learning resources including hardware and content materials. Educational media are defined as any devices, content materials, methods or experiences used for teaching and learning purposes. These include printed and non-printed sensory materials. - Educational Television Services. - Service Area Direction.* - Computer-Assisted Instruction Services. - School Library Services. - Audio Visual Services.
2230	Assessment and Testing: Activities carried out for the purpose of measuring individual student achievement. The information obtained is generally used to monitor individual and group progress in reaching district learning goals to compare individual and group performance with national norms established by test publishers.
2300	General Administration: Activities concerned with establishing and administering policy in connection with operating the local education agency. - Board of Education Services. - Board Treasurer Services. - Service Area Direction.* - Election Services. - Staff Relations and Negotiation Services. - Board Secretary Services. - Executive Administration. - Special Area Administration.
2400	School Administration: Activities concerned with overall administrative responsibility for a single school or a group of schools. - Office of the Principal Services - Other Support Services-School Administration
2510	Direction of Business Support Services: Activities concerned with directing and managing the Business Services Area, such as those usually performed by the Office of the chief school business official or business manager.

2520	<u>Fiscal Services</u>: Activities concerned with the fiscal operations of the LEA. This function includes budgeting, receiving and disbursing, bookkeeping, financial accounting, payroll, inventory control and internal auditing. - Financial Accounting Services. - Budgeting Services. - Receiving and Disbursing Funds Services. - Internal Auditing Services. - Payroll Services. - Property Accounting Services.
2530	<u>Facilities Acquisition and Construction Services</u>: Activities concerned with acquisition of land and buildings, remodeling buildings, construction of buildings and additions to buildings, initial installation or extension of service systems and other built-in equipment and improvements to sites. - Educational Specifications Development Services. - Service Area Direction.* - Land Acquisition and Development Services. - Architectural and Engineering Services. - Building Acquisition, Construct and Improve Services.
2540	<u>Operation and Maintenance of Plant Services</u>: Activities concerned with keeping the physical plant (i.e., grounds, buildings and equipment) in an effective and safe working condition. This includes activities of maintaining safety in buildings, on the grounds and in the vicinity of the schools. - Vehicle Servicing and Maintenance - Service Area Direction.* - Care and Upkeep of Buildings Services. - Security Services. -.Services. (Other than student transportation vehicles) - Care and Upkeep of Grounds Services. - Care and Upkeep of Equipment Services. - Other Operation and Maintenance of Plant Services.
2560	<u>Food Services</u>: Those activities concerned with providing food to pupils and staff in a school or LEA. This service area includes the preparation and serving of regular and incidental meals, lunches or snacks in connection with school activities and the delivery of food. - Service Area Direction.* - Food Delivery Services. - Food Preparation and Dispensing Services. - Other Food Services.
2570	<u>Internal Services</u>: Those activities concerned with buying, storing and distributing supplies, furniture and equipment; those activities concerned with internal duplicating and printing for the school system and the pickup and transporting of cash from school facilities to the central administrative office or bank for control and/or deposit. - Service Area Direction.* - Warehousing and Distributing Services. - Printing, Publishing and Duplicating Services. - Purchasing Services.
2610	<u>Direction of Central Support Services</u>: Activities concerned with directing and managing areas which support instructional and support services programs, other than administration. These activities include planning, research, development, evaluation, information, staff, statistical and data processing services.
2620	<u>Planning, Research, Development & Evaluation Services</u>: Those activities, on a systemwide basis, associated with conducting and managing programs of planning, research, development and evaluation for a school system.

2630	Information Services: Those activities concerned with writing, editing and other preparation necessary to disseminate educational and administrative information to pupils, staff, managers or the general public through direct mailing, the various news media or personal contact. - Service Area Direction.* - Public Information Services - Internal Information Services. - Management Information Services.
2640	Staff Services: Activities generally performed by the LEA personnel office, such as recruiting and placement, staff transfers, inservice training, health services and staff accounting. - Service Area Direction.* - Inservice Training Services. - Recruitment and Placement Services. - Health Services. - Staff Accounting Services.
2660	Data Processing Services: Activities concerned with preparing data for storage, sorting data and retrieving them for reproduction as information for management and reporting. - Service Area Direction* - Operations Services. - Systems Analysis Services. - Statistical Services. - Programming Services. - Other Data Processing Services.
2900	Other Support Services: Activities of any support service or classification of services, general in nature, which cannot be classified in the preceding functions.
3000	Community Services: Services provided by the LEA for the community as a whole or some segment of the community, such as community recreation programs, civic organization activities, public libraries, programs of custody and child care, welfare services, nonpublic school pupil services and home/school services. - Direction of Community Services. - Welfare Activities Services. - Community Recreation Services. - Home/School Services. - Nonpublic School Pupils' Services. -Other Community Services. - Civic Services. - Public Library Services. - Custody and Child Care Services.
4000	Payments to Other Districts and Governmental Units**: Payments to LEAs, generally for tuition, transportation and all other services rendered to pupils residing in the paying LEA. Where a nonoperating district pays an operating district for the education of pupils, the nonoperating district records such payments here. Flow-through funds - where payment is received by an LEA and a portion is transferred to one or more other LEAs - use object 600. (Expenditures in this function are not counted in state expenditure totals.) - Payments for Regular Programs. - Payments for Special Education Programs. - Payments for Career & Technical Ed Programs - Payments for University/College Programs. - Payments for Community College Programs. - Other Payments to In-State Governmental Units.

* Service Area Direction - activities associated with directing and managing a specified service area.

Detailed Object Descriptors and Sub-Categories

From the Illinois Program Accounting Manual

Object: Service or commodity obtained as a result of a specific purpose.

OBJECT	DESCRIPTORS & SUB-CATEGORIES
100	<u>Salaries</u>: Amounts paid to permanent, temporary or substitute employees on the payroll of the local education agency (LEA). This includes gross salary for personal services rendered while on the payroll of the LEA. - Regular Salaries. - Overtime Salaries. - Temporary Salaries.
200	<u>Employee Benefits</u>: Amounts paid by the LEA on behalf of employees; these amounts are not included in the gross salary, but are over and above. - Retirement (Teacher Retirement, Municipal Retirement, Federal Insurance Contribution Act [FICA], Medicare Only, Insurance (Life, Medical, Dental). - Tuition Reimbursement.
300	<u>Purchased Services</u>: Amounts paid for personal services rendered by personnel who are not on the payroll of the LEA and other services which the LEA may purchase. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided in order to obtain the desired results. - Professional & Technical Services (Professional Services-Administrative, Professional Services- Instructional, Data Processing/Statistical Services, Audit/Financial Services, Legal Services, Other Professional & Technical Services). - Property Services (Sanitation Services, Cleaning Services, Repairs & Maintenance Services, Rentals, Other Property Services). - Transportation Services (Pupil Transportation, Travel, Other Transportation Services). - Communication. - Water/Sewer Service. - Advertising. - Software License fee - Printing and Binding. - On-Line Service fee - Insurance (other than employee benefits). - Other Purchased Services.
400	<u>Supplies & Materials</u>: Amounts paid for material items of an expendable nature that are consumed, worn out, or deteriorated in use or items that lose their identity through fabrication or incorporation into different or more complex units or substances. - General Supplies. - Textbooks. - Library Books. - Periodicals. - Warehouse Inventory Adjustment. - Energy (Bottled Gas, Oil, Coal, Gasoline, Natural Gas, Electricity, Other Energy Costs). - Software Package. - Other Supplies and Materials.
500	<u>Capital Outlay</u>: Expenditures for the acquisition of fixed assets or additions to fixed assets. - Land. - Buildings (Construction, Remodeling or Additions). - Improvements Other Than Buildings. - Equipment (Initial Purchase, Replacement or Additional). Other than Transportation. - Transportation Equipment. - Construction in Progress. - Other Capital Outlay.

600**	Other Objects: Amounts paid for goods and services not otherwise classified above. - Redemption of Principal - Interest - Housing Authority - Obligations Dues and Fees. - Judgments - Transfers Miscellaneous Objects. - Student Tuition
700**	Non-Capitalized Equipment: Items that would be classified as capital assets except that they cost less than the capitalization threshold adopted by the school board but more than the $500 minimum value established for purposes of calculating per capita costs.

** New object descriptors are in effect as of July 1, 2008 (FY09) for the LEA records. The new object descriptors will be available on the 2010 budget templates for federal and state grant programs.