



FINANCIAL AND ADMINISTRATIVE SERVICES

**Federal Programs
NCLB and Special
Education**

March 3, 2015

Missouri Department of Elementary
and Secondary Education

Communication from DESE

- ❑ Administrative Memos

<http://dese.mo.gov/administrative-memos>

- ❑ NCLB – Federal Program Listserv

<http://dese.mo.gov/quality-schools/federal-programs/listserve>

- ❑ IDEA – Special Education ListServ (SELS)

<http://dese.mo.gov/special-education/special-education-listserv>

Special Education & NCLB Finance

Due Dates

What Needs to Be Done This School Year (until June 30, 2015)

Title	Services Year	Due Date
FY15 Part B and NCLB Budget Application Amendments	2014-15	April 30, 2015

What Will Need to Be Done During Next School Year

Title	Services Year	Due Date
FY16 Part B and NCLB Budget Applications	2015-16	July 1, 2015
FY15 Part B and NCLB FERs	2014-15	Sept. 30, 2015
Last day to Obligate Title I.A Excess Carryover	2015-16	Sept. 30, 2015
FY15 ECSE Expenditure Report	2014-15	Oct. 17, 2015
Public Placement Fund Application (Optional)	2014-15	Oct. 31, 2015
High Need Fund Application (Optional)	2014-15	Nov. 30, 2015
Request to Release Prop Share Carryover Funds	2015-16	March 1, 2016

FY15 NCLB Allocation Formula

- ❑ USDE uses census poverty information to calculate initial NCLB grants
 - ❑ Large districts allocation is based solely on census poverty data
 - ❑ Small districts use alternative poverty
- ❑ Census data by LEA is available on the web
- ❑ Comparison of 2013 Census Data with 2012 by state, Missouri's change in the national poverty share increased by 0.19%
- ❑ Preliminary allocations are available by mid April
- ❑ Final allocations are available by the end of June

NCLB Allocation Criteria

The Department uses the following data to compute NCLB formula grants:

- ❑ Census Poverty
- ❑ Free and Reduced Lunch Counts and CEP Counts
- ❑ Neglected and Delinquent Counts
- ❑ Nonpublic Enrollment & F/R Lunch Counts
- ❑ Hold Harmless Percentages

The allocation amount is based on a formula and is NOT dependent on need or use of funds

Federal IDEA Part B Funds



IDEA Part B Entitlement funds (Section 611) are Federal funds your LEA receives to help support your special education program and implement IDEA.

2014-15 - \$177 million IDEA Part B (611)

Federal IDEA Part B Funds Formula

Three separate components in formula:

1. **Base Amount**
2. **Population Count (includes ALL students)**
 - September Enrollment
 - Home School
 - Non-Public
 - Neglected/Delinquent
3. **Poverty Count (includes ALL students)**
 - Free/Reduced Lunch Count and/or CEP Count

Period of Availability of Funds

Grant Cycle	Obligation Period	FER Reporting Period
July 1 – June 30	Date of Substantially Approved Application – June 30	July 1 – September 30
Period during which funds may be obligated and expended.	Obligations occur during the grant cycle, but <u>only after a substantially approved budget application has been submitted.</u>	Expenditures for obligations made <u>during the obligation period (date of substantially approved application – June 30)</u> may be reported up until September 30.

When is an Obligation Made?

IF THE OBLIGATION IS FOR--	THEN THE OBLIGATION IS MADE--
Acquisition of real or personal property	On the date the school district makes a binding written commitment to acquire the property
Rental of real or personal property	When the school district uses the property
Personal services by an employee of the school district	When the services are performed
Personal services by a contractor who is not an employee of the school district	On the date the school district makes a binding written commitment to obtain the services
Performance of work other than personal services	On the date the school district makes a binding written commitment to obtain the work
Public utility services	When the school district receives the services
Travel	When the travel is taken

EDGAR §76.707

What Happens to Unobligated Federal Funds?

- ❑ Tydings Amendment allows an extra year to obligate funds
- ❑ If an LEA does not obligate all of its grant funds by the end of the fiscal year (June 30), it may obligate the remaining funds during a carryover period of one additional fiscal year
 - Carryover funds cannot be obligated until the LEA has a prior year FER approved and amends the current year budget application to include those fund
 - Carryover funds that have not been obligated by June 30 of the following year will be forfeited by the LEA

Title I Carryover Limitation

- ❑ Under Tydings, unobligated funds can usually be “carried over” from first year
- ❑ Generally, no limit on “carryover” unless stated:
 - Title I =
 - 15% carryover, SEA may waive once every 3 years
 - Requirement does not apply to a LEA that receives less than \$50,000

Separate Tracking



All federal funds MUST be tracked separately from other funding sources.

❑ EDGAR 76.730

- Records shall be kept that fully show the amount of Federal funds received and how the funds are expended.

❑ EDGAR 80.20

- A grantee shall use fiscal control and fund accounting procedures that insure proper disbursement of and accounting for Federal funds.

❑ MO Financial Accounting Manual

- Federal funds generally require separate identification and reporting within the LEA's audit report.

Web Pages

ESEA/NCLB Finance:

<http://dese.mo.gov/financial-admin-services/eseanclb-finance>

- **ESEA/NCLB Finance**
 - **News and Updates**
 - **9/30 Report Instruction**
 - **Allocations**
 - **Census Data**
 - **Fiscal Monitoring**
 - **General Federal Guidance**
 - **NCLB Fiscal Requirements**
 - **Payment Requests and FERs**
 - **Small Rural School Achievement**

Web Pages

Special Education Finance:

<http://dese.mo.gov/financial-admin-services/special-education-finance>

Special Education Finance

- **News and Updates**
- **Cooperatives**
- **Early Childhood Special Ed.**
- **Fiscal Monitoring**
- **Local Tax Effort**
- **Other Available Funding**
- **Part B Entitlement**
- **SELs Messages**
- **Presentations**

Resources

- ❑ General Federal Guidance

<http://dese.mo.gov/financial-admin-services/general-federal-guidance>

- ❑ DESE Accounting Manual (School Finance)

<http://dese.mo.gov/financial-admin-services/school-finance/accounting-manual>

- ❑ Individuals with Disabilities Education Act (IDEA) Regulations

<http://www2.ed.gov/legislation/FedRegister/finrule/2006-3/081406a.pdf>

- ❑ MO State Plan for Special Education

<http://dese.mo.gov/governmental-affairs/dese-administrative-rules/incorporated-reference-materials/IDEAPartB-2014>

- ❑ NCLB Consolidated Federal Programs Administrative Manual

<http://dese.mo.gov/divimprove/fedprog/documents/qs-fc-admin-manual-June-2012.pdf>

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