

IDEA, Part B Grants Update FY 2008, 2009, & 2010 Awards

OSSE Webinar for LEAs

June 29th & 30th, 2009





Welcome & Introductions

Department of Special Education (DSE)

Finance Division:

- Charity Hallman, Financial Policy Manager, DSE-OSSE
- Kieran Bowen, Part B Grants Program Analyst, DSE-OSSE
- Ethan Lin, Financial Program Analyst, DSE-OSSE
- 2 additional FTEs

Welcome & Thank You for Participating!



Objectives

1. Provide a Brief Explanation of Grant Cycles, Obligation Periods, and Allowable Costs
2. Provide an Update on FY 08 (FFY 07) Carryover and Reimbursement Process
3. Provide an Update on the Release of FY09 (FFY 08) Final Grant Award Notices (GANs) and Process for Finalizing Spending Plans and Budgets
4. Provide a Brief Update on FY 10 (FFY 09) IDEA Awards, Including ARRA and Non-ARRA Funds



Life Cycle of IDEA Part-B Grants

- IDEA grants have a 30 month life cycle; extending from July 1 of the fiscal year for which the funds were appropriated through December 30 of the second following fiscal year.
- The first 15 months are considered the initial obligation period and the additional 12 months are considered the “tydings or carryover” period.
- All funds must be obligated within this 27 month period and all funds must be liquated within the following three months.

(Section 421(b) of GEPA (20 USC 1225 (b)); CFR Sections 76.0703-76.710)



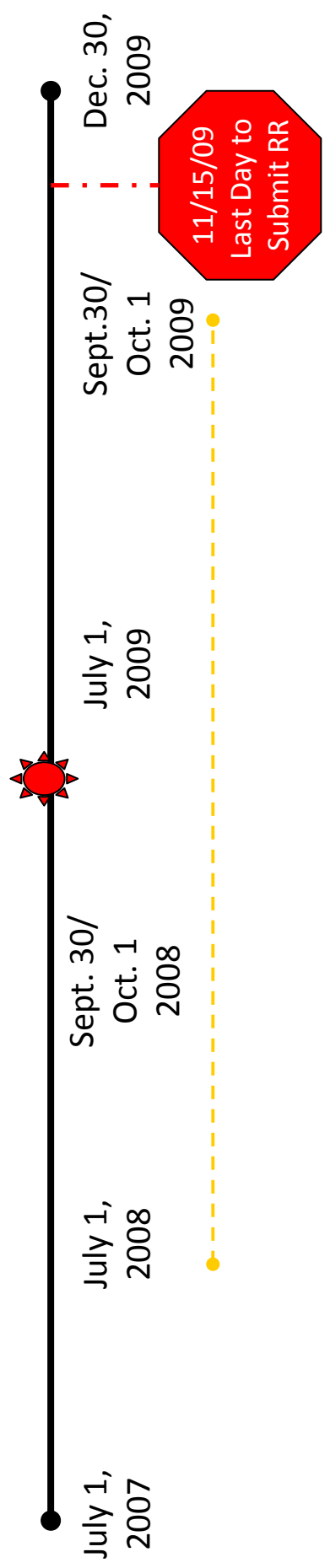
To Summarize:

This means at any one time, there will be 3 different grants cycles in play.

3. FY 10 (FFY 2009 & ARRA)
(Life Cycle Just Starting)

2. FY 09 (FFY 2008) (Initial Award Period – 15 months)
Carryover Period Begins

1. FY 08 (FFY 2007) Life Cycle 6/1/07 – 9/30/09
(Obligation Period 27 months)
3 month Liquidation Period Begins





What is a Financial Obligation?

- A financial obligation represents a liability, debt, or costs incurred by an entity for which payment will be made. An example would be invoices submitted by a related service provider for whom the LEA has a contract.
- Obligations are defined and recognized by the OSSE in accordance with 34 CFR Section 76.706 - 710. (See the table on the next slide.)
- Reimbursement requests can only be submitted for costs incurred during the allowable time period.
 - Reimbursement requests for costs incurred during the initial 15 months of the grant must be submitted to the OSSE during the first 15 months of the grant cycle.
 - Reimbursement request for costs incurred during the “carryover” period of the grant must be submitted to the OSSE during the last 12 months of the grant cycle.



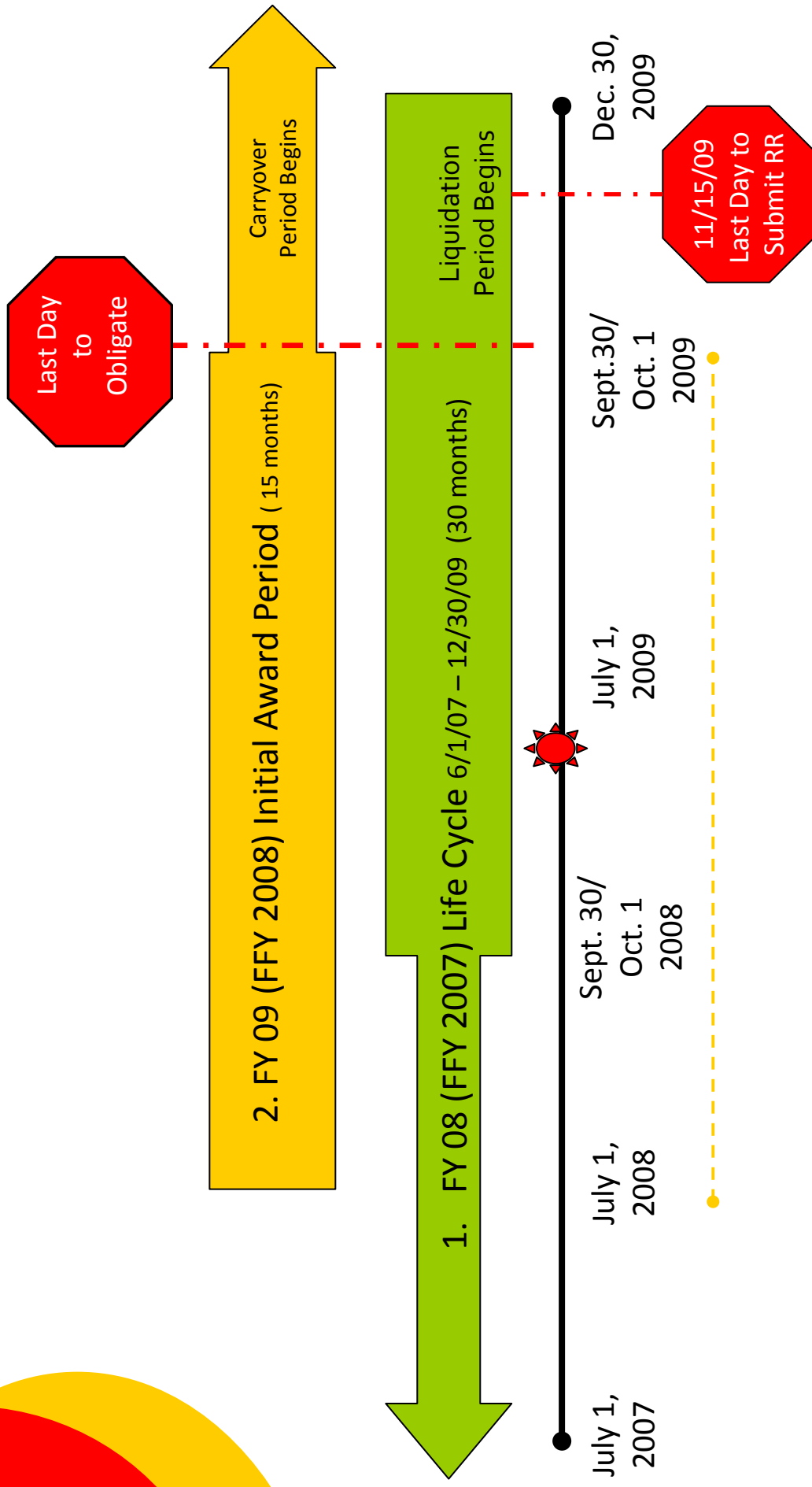
When should a Financial Obligation be Recognized?

IF AN OBLIGATION IS FOR --	THE OBLIGATION IS MADE--
(A) Personal services by an employee of the State or subgrantee.	When the services are performed.
(B) Personal services by a contractor who is not an employee of the State or subgrantee.	On the date on which the State or subgrantee makes a binding written commitment to obtain the services.
(C) Travel.	When the travel is taken.

More information can be found in 34 CFR Section 76.703-710

FY 08 (FFY 2007) & FY 09 (FFY 2008)

Grants are currently OPEN for Obligation





Purpose of IDEA Grant Funds:

- First and foremost, IDEA grant dollars must be used to:
 1. Pay for the excess cost of providing special education and related services to children with disabilities and
 2. Must be used to supplement State, local, and other Federal funds and not to supplant those funds. (34 CFR Section 300.202)
- Please remember that attorney fees are not an allowable expense under IDEA. The DSE will automatically decline any requests for the reimbursement of attorney fees.



A Few Common and Allowable Uses:

- Employment of special education teachers who work with students with IEPs
- Purchase of educational supplies, materials, curriculum, and software directly involved with implementing IEPs for students with IEPs
- Employment of related service providers who work with students with IEPs
- Contracting for additional related service personnel to directly support students with IEPs
- Purchase of educational supplies, materials, software, technology and curriculum supporting services and devices for students with IEPs

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2. Provide an update on FY 08 (FFY07) Carryover & Reimbursement Process

3. Provide an update on release of FY 09 (FFY08) Final Grant Award Notices (GANs) & Process for finalizing spending plans and budgets

4. Provide a brief update on FY 10 (FFY 09) IDEA awards, including ARRA and non-ARRA funds



Overview of FY08 (FFY 2007)

DC Fiscal Year (FY) 2008	Federal Fiscal Year (FFY) 2007 (Appropriation Year)	DC School Year (SY) 2007-2008
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- Funds were Awarded to DC: **July 1, 2007**
- Initial Award Period: July 1, 2007 – September 30, 2008 (15 m)
- **“Tydings or Carryover” Period: October 1, 2008 – September 30, 2009 (12 m)**
- Last Day to Obligate Funds: **September 30, 2009**
- Last Day to Submit Reimbursement Requests to the OSSE: **November 15, 2009**
- Last Day for the OSSE to Liquidate Funds: **December 30, 2009** (or funds lapse)



Relevant Information for FY08 (FFY 2007)

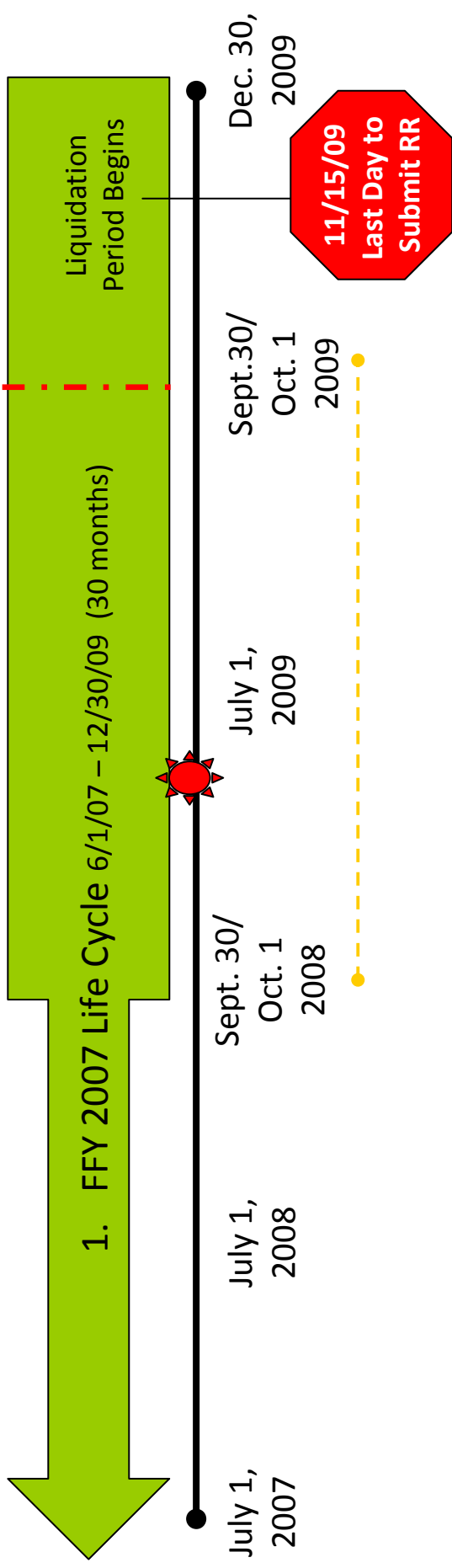
- The SEA in DC changed during this grant cycle:
 - DCPS was the SEA from 7/1/07 to 9/30/07
 - OSSE was the SEA from 10/1/07 – Present
- Funds were advanced to LEAs for the majority of this grant cycle.
 - Checks were issued from the DC SEA regardless of how much was obligated, often BEFORE funds were obligated.
 - The first check issued was for 75 percent of the award and the second check issued was for the remaining 25 percent. However, not all LEAs were advanced the remaining award amount.
 - LEAs were expected to submit monthly expenditure reports to the SEA for review.



Continued...



- As part of our financial monitoring activities, the DSE reviewed all invoices submitted for the 2008 fiscal year. Not all reported costs were deemed allowable and not all LEAs submitted reimbursement request.
- Over the next few weeks, letters will be sent to applicable LEAs outlining their options regarding this matter.

FY08 (FFY 2007) Timeline for Closeout!





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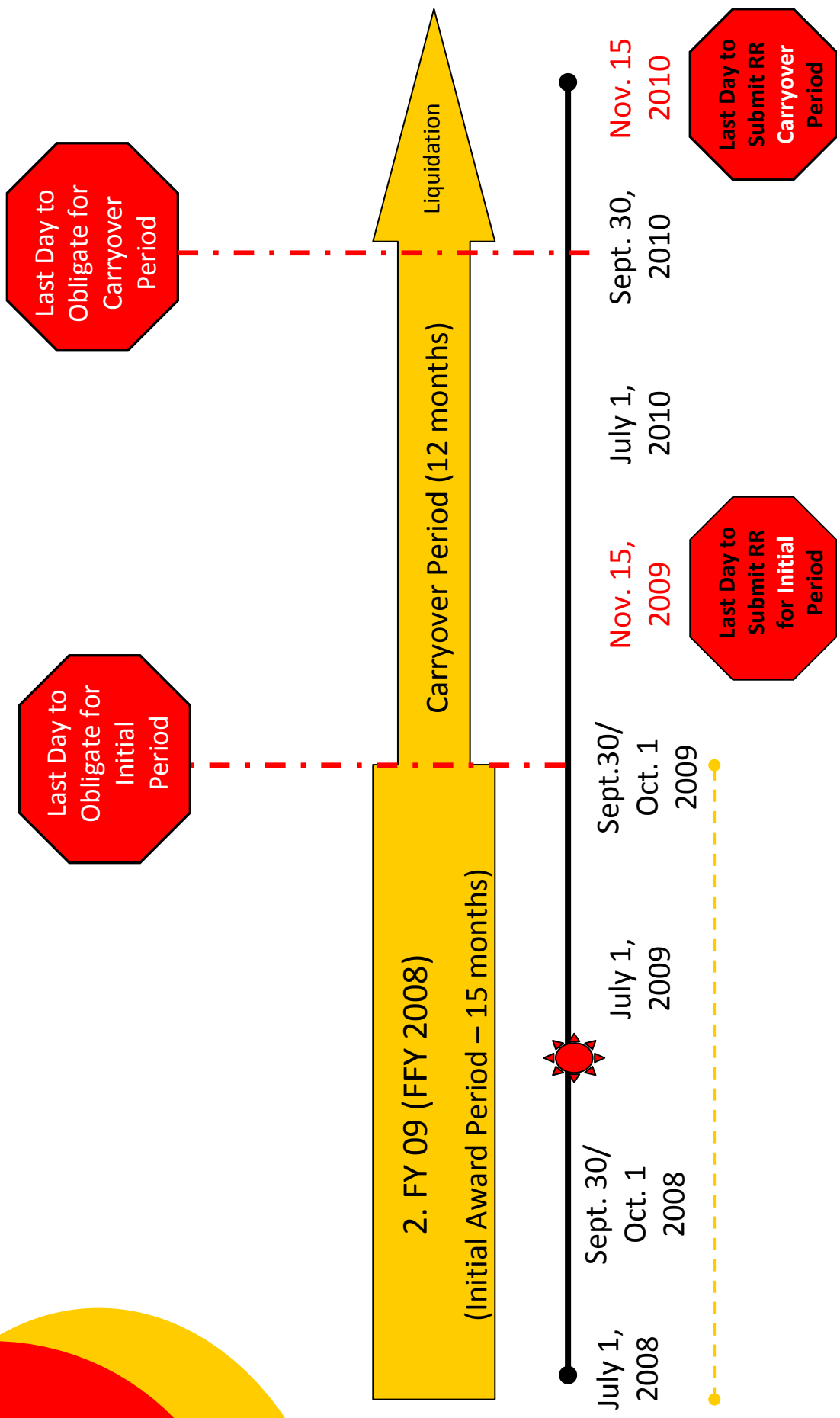
Overview of FY 09 (FFY 2008)

DC Fiscal Year (FY) 2009	Federal Fiscal Year (FFY) 2008 (Appropriation Year)	DC School Year (SY) 2008-2009
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- Last Day to **Submit Reimbursement Requests** to the OSSE: **November 15, 2010**
- Last Day for the OSSE to **Liquidate Funds: December 30, 2010** (or funds lapse)



FY 09 (FFY 2008) Remaining Timeline





FY 09 (FFY 2008) - Relevant Information

- LEAs are encouraged to obligate 100% of their FY 09 (FFY 2008) grant funds within the initial grant period.
- Rationale:
 - Ensures that federal funds do not lapse
 - Reduces the likeliness of grant funds being co-mingled
 - Creates an increased level of transparency
 - Facilitates a more accurate tracking of FY 10 (FFY 2009 and ARRA) funds.



Our Commitment:




- By mid-August DSE will provide LEAs with:
 - Final FY 09 (FFY 2008) Allocations
 - Statement of current balance per budget category
 - Blank spending plan and budget forms
- Some LEA's Final Allocations will be less than their Preliminary due to changes in enrollments. The DSE will reach out to each these LEAs specifically.



To Receive a Final FY 09 GAN:

- LEAs will need to fill out the blank spending plan and budget form, have it signed by their Board, and submit it to the DSE.
- Using the balance statements we'll provide, you will need to adjust your budgets to align to your Final grant allocations. Please remember that you cannot change the parts of your budget that you have already submitted and or received payment.
- Once your revised budgets are approved, the DSE will provide you with a Final GAN. At this point you can submit reimbursement requests for up to your total FY 09 balance.

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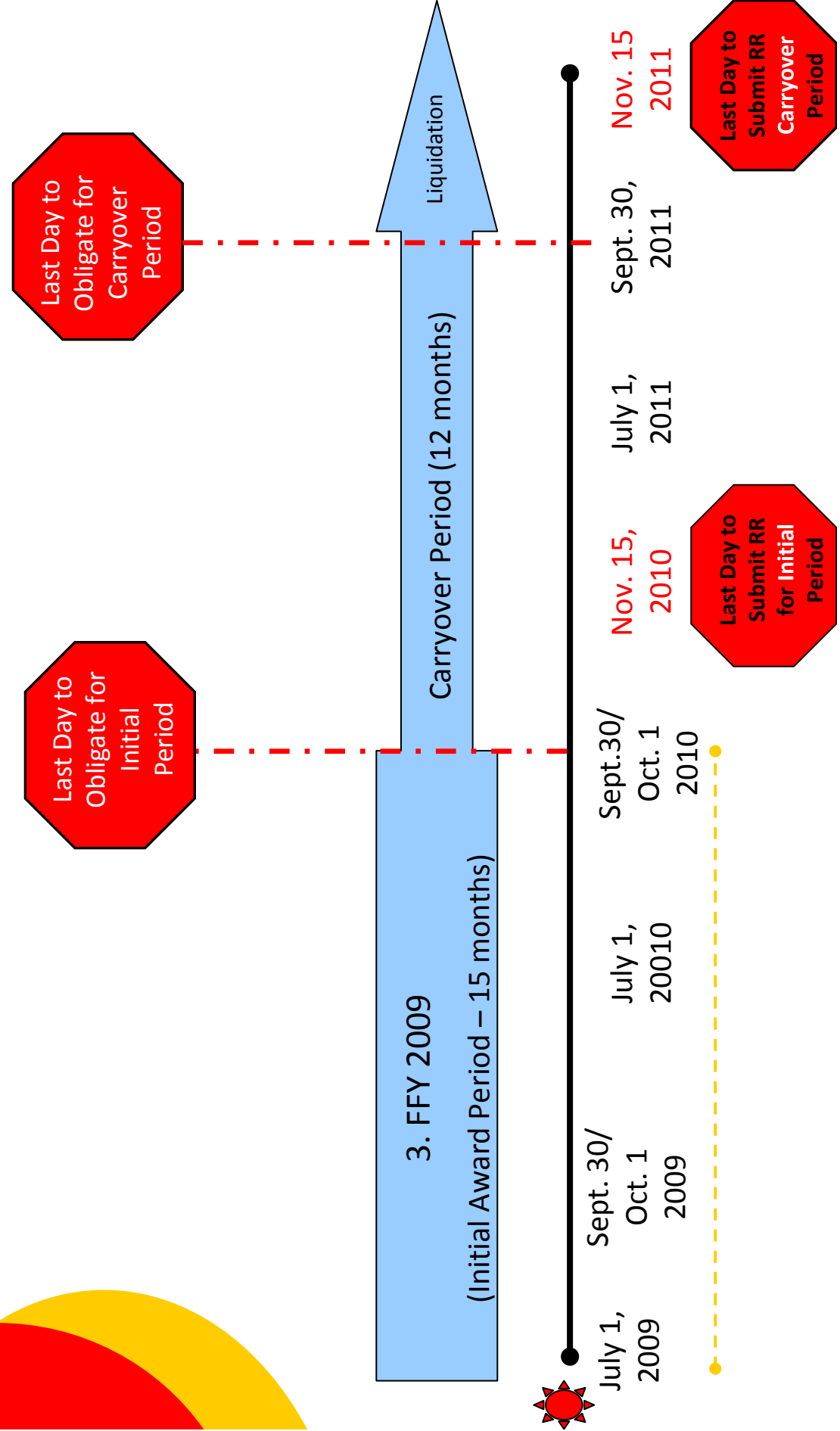
Overview of Annual FY 10 (FFY 2009 & ARRA)

DC Fiscal Year (FY) 2010	Federal Fiscal Year (FFY) 2009 (Appropriation Year)	DC School Year (SY) 2009-2010
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- 50 % of ARRA funds were Awarded to DC: April 1, 2009
- Annual Funds were Awarded to DC: July 1, 2009
- Remaining 50% of ARRA funds will be Awarded to DC: October 1, 2009
- **Initial Award Period: July 1, 2009 – September 30, 2010 (15 m)**
- “Tydings or Carryover” Period: October 1, 2010 – September 30, 2011 (12 m)
- Last Day to **Obligate** Funds for Initial Period: **September 30, 2010**
- Last Day to **Submit Reimbursement Requests** to the OSSE for Initial Period:
November 15, 2010



FY 10 (FY 2009) Timeline









FY 10 (FFY 2009 & ARRA) – Relevant Information

- ARRA Webinar July 16 and 17, 2009
 - Focus will be the Phase II Application and additional ARRA reporting requirements
- Annual Phase I Application and Planning Allocations were released July 14, 2009
 - LEAs cannot begin obligating FFY 09 annual funds until its Phase I application is submitted and found substantially approvable by the OSSE.
- Phase II applications will be released on a rolling basis. The Phase II application will require LEAs to develop spending plans and budgets for both ARRA and Annual grant funds.



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Questions - Comments

Please send Questions or Comments to:

OSSE.DSE-PartBFinance@dc.gov