

Financial Management of Special Education Programs Federal IDEA Part B Funds

Special Education
Services



OKLAHOMA
Education



Federal IDEA Part B Funds

IDEA Part B funds are Federal funds the Local Education Agency (LEA) receives to help support the special education program and implement IDEA.

(IDEA stands for Individuals with Disabilities Education Act)

Federal IDEA Part B Funds

These funds are what enables Project 621 IDEA Flow Through, and Project 641 IDEA Pre-School.

LEAs also use these funds for Project 623 Early Intervening, Voluntary or Mandatory set aside for CEIS and CCEIS, Project 625 Flow Through Private and Project 642 Pre-School Private.

Allowable Use of Federal Funds

IDEA funds have a 27-month life span.

Funds issued for FY25 – July 1, 2024, through June 30, 2025, equals 12 months. Any of those funds that carry over would be available from July 1, 2025, through June 30, 2026, which would now be 24-month-old. Those funds are only available for obligation through September 30, 2026, which now meets their 27-month availability. Expenditure reports for those funds would be required to be submitted by January 1. After that period, those funds would no longer be available.

Use of IDEA Part B Funds

When an LEA accepts IDEA-B funds they are agreeing those funds will be used to supplement and not supplant state and/or local funds.

Funds must be used to:

- Pay the excess costs of special education and related services.
- Supplement State and Local funds.

(**Supplement** is to provide or make a **supplement** to something while **supplant** is to take the place of; to replace, to supersede).

Allowable Use of Federal Funds

All federal funds are to be used on a reimbursement basis only.

IDEA Part B Federal Funds may be used for:

- Special Education & Related Services
- Appropriate Technology for Special Education
- Coordinated Early Intervening Services

Use of IDEA Part B Funds

To be considered a valid charge a cost must be:

- Reasonable (is considered whether the nature and price of goods or services reflect what a prudent person would have done.)
- Allocable (must be treated consistently across similar circumstances and in accordance with the relative benefits received by the projects.)
- Allowable (it is permitted by the governing regulations (e.g., federal regulations, sponsor's guidelines) and is not explicitly excluded.)

Excess Cost / Maintenance of Effort

Excess Cost / Maintenance of Effort

IDEA contains two separate requirements for LEAs to ensure sufficient funding for special education programs:

- Excess Cost
- Maintenance of Effort (MOE)

While these requirements have some similarities, there are separate requirements requiring separate calculations.

Excess Cost

Excess costs ensures funds are only used to pay the cost that are above what the LEA spends on average for students enrolled at the elementary and secondary level.

Because a student with a disability is a student entitled to an education first, the concept of excess costs establishes that:

- Students with disabilities receive educational support like non-disabled students, and
- IDEA Part B funds only pay for the excess cost of educating students with disabilities.

Excess Cost

Example:

If an LEA pays \$7,000.00 on their general ed student, they must spend \$7,000.00 on their special ed student. This would be using State and/or local funds.

General Ed child cost \$7,000.00

Special Ed child cost \$10,000.00

The difference, \$3,000.00, would be the excess cost paid with IDEA funds. If you paid the \$10,000.00 all with IDEA funds you would be supplanting.

Excess Cost

An LEA must meet excess cost in **both** elementary and secondary, otherwise the district will be found not meeting excess cost and will be issued a citation, and a reduction in State Aid funding will be imposed. Excess cost does not have exceptions.

An LEA will receive notification through email in February - March if they have not met Excess Cost.

Excess Cost

An LEA not meeting their Excess Cost has the right to appeal their penalty within 30 calendar days of receiving their first notification. All appeals must be submitted in writing, to OSDE-SES. As with Maintenance of Effort, miscoding is not a reason for the appeal. Should the LEA refute the OSDE-SES decision the LEA can make an appeal to the Secretary of the U.S. Department of Education within 20 days of the OSDE-SES rejection.

Excess Cost

For districts choosing to submit an appeal, the penalty amount will be withheld from their State Aid funds until the final decision has been made. Should the appeal be in favor of the district, the funds will be returned.

Districts can view their Excess Cost online through the Oklahoma Cost Accounting System.

Excess Cost

Tips for determining Excess Cost

Ask the following questions:

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

If **no**, then the cost is an excess cost. If yes, then the cost is not an excess cost.

Is this cost also generated by students without disabilities?

If **no**, then the cost is an excess cost. If yes, then the cost is not an excess cost.

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

If **yes**, then the cost is an excess cost. If no, then the cost is not an excess cost.

Excess Cost

Things to check if you receive a NOT MET:

- Check expenditures coded to site code 050.
- Review services are coded to the correct site code.
- Are capital expenditures coded correctly?
- Salaries coded to Elementary but might also need to be coded to Secondary. Should be coded to site child attends.
- Any expenditures coded to 450 or 700 are removed from the equation.
- Review the Excess Cost calculation work sheet on page 54 of the OCAS manual.

District Reports

2017 ▾ Change Year 99 9999 Go

 District Review Sheet	
 District Check Report District Check Report (May take up to 30 seconds)	
 District Revenue Report District Revenue Report (May take up to 30 seconds)	 
 District Expenditure Report District Expenditure Report (Includes all expenditure, no exclusions)	 
 District Expenditures Report Per HB 1202	 
 Superintendent SPR Comparison Report	
 Ocas Compared To State Aid Allocations	
 District Maintenance of Effort Special Ed	 
 Excess Cost Report 2014 and Later By District	
 Administrative Cost Details	
 Indirect Cost Rate for Districts Restricted Indirect Cost Rate for Districts	 

OKLAHOMA STATE DEPARTMENT OF EDUCATION
SPECIAL EDUCATION EXCESS COST REPORT
BASED ON INFORMATION FROM FY: 2018 - 2019

		Elementary	Secondary
Total LEA's Special Education Child Count in FY 2019 (Oct 1)	A	54.00	24.00
Total minimum amount of funds the LEA must spend for the education of children with disabilities enrolled in the LEA's schools before using IDEA Part B funds in FY2019. (Current Year October 1 Special Education Child Count X prior year PPE)	B	405,658.05	209,584.39
State and Local		3,703,460.42	1,654,012.33
Federal Expenditures		338,884.38	63,937.68
Total Expenditures		4,042,344.80	1,717,950.01
Minus Capital Expenditures		441,189.88	199,059.15
Minus Debt Services		447,396.02	178,463.35
Total Net Expenditures		3,153,758.90	1,340,427.50
Deductions			
IDEA Part B		123,251.17	2,922.99
Title I, Part A		98,012.54	1,257.51
Title III, Part A & B		0.00	0.00
State/Local Title I, Part A, Part A & B		11,702.05	3,761.76
State/Local Special Ed		125,958.87	10,795.97
Total Deductions		358,924.63	18,738.22
Total Expenditures Less Deductions	C	2,794,834.27	1,321,689.28
Current Year ADM	D	320.16	127.71
Total Expenditures Divided by ADM	E	8,729.49	10,349.14
Other Expenditures for the Education of Children with Disabilities (PPE X Prior Year Special Education October 1 count)	A x E	471,392.46	248,379.36
Expenditures From All Other Funds Except IDEA B ("from Deductions above")		235,673.46	15,815.23
Total Spent on Spec Ed Students	F	707,065.92	264,194.59
Difference	F - B	301,407.87	54,610.20
Met or Not Met		Met	Met
Total LEA's Special Education Count in FY2020 (October 1)	G	0	0
Total minimum amount of funds the LEA must spend for the education of children with disabilities enrolled in the LEA's schools before using IDEA Part B funds in FY2020. (Current Year October 1 Special Education Count X PPE)	E x G	0.00	0.00

Maintenance of Effort

The purpose of Maintenance of Effort (MOE) is to help ensure sufficient non-federal funding is available for students with disabilities. The U.S. Department of Education does not intend for LEAs to use federal funds as the primary means of providing services to students with disabilities.

There are 2 areas required under MOE.

- Eligibility - Prior to a grant award, the LEA must demonstrate it will maintain spending.
- Compliance – After the fiscal year, the LEA must demonstrate it did maintain spending.

Maintenance of Effort

An LEA is not eligible to receive IDEA Part B funds until it has met the MOE eligibility standard.

Districts are required to input MOE data information when completing their new fiscal year LEA Agreement. This would show compliance with the eligibility requirement.

Maintenance of Effort

FY 2024	FY 2025	FY 2026
34223083.41	36203977.21	37015620.75
34223083.41	36203977.21	37015620.75

Total Expenditures

MOE is met by Per Capita

Exceptions to MOE

50% rule Adjustment to MOE (Based on the FY24 Allocation - FY25 Allocation, if desired)

Total

Maintenance of Effort

All MOE data information must match data submitted through Oklahoma Cost Accounting Services (OCAS).

LEAs must update the MOE data in their LEA Agreement once their data has been certified through OCAS.

Maintenance of Effort

LEAs must maintain 100% level of expenditures from State and/or Local funds spent on special education and related services from year to year. If in any fiscal year, an LEA fails to maintain effort, the level of expenditures required for the subsequent year is the amount that would have been required to maintain effort in the absence of that failure, not the LEAs reduced level of expenditures (34 CFR 300.203).

Maintenance of Effort

Example:

- During FY2020-21, the LEA had a required level of effort of \$100,000.00 and an actual level of \$100,000.00, the LEA met MOE requirements.
- During FY2021-22, the LEA had a required level of effort of \$100,000.00, and an actual level of \$90,000, the LEA did not meet MOE requirements by \$10,000.00.
- During FY2022-23, the LEA had an actual level of \$90,000, the LEA did not meet MOE by \$10,000.

The LEA will have a required level of \$100,000 rather than \$90,000.00 until they meet MOE.

Maintenance of Effort

An LEA meets the compliance standard if it does not reduce the level of expenditures for the education of children with disabilities made by the LEA from at least one of the following sources below the level of those expenditures from the same source for the preceding fiscal year. An LEA may use one of four methods to demonstrate they have met MOE requirements under IDEA.

- local total expenditures
- local per capita
- state and local total expenditures
- state and local per capita

Maintenance of Effort

Oklahoma Cost Accounting System (OCAS) calculates Special Education MOE only 2 ways:

- The total expenditures of the LEA for special education and related services (state and local).
- Per capita amount spent on children receiving special education services (state and local).

If either the total amount of expenditures or the per capita amount decreased in the second (i.e., subsequent) year, the LEA has failed to meet the MOE requirement.

Maintenance of Effort

An LEA may reduce its level of effort under the eligibility and compliance standards if there is an allowable exception.

Starting in February an LEA will receive notification that the MOE requirement has not been met. An opportunity will be provided for the LEA to submit documentation of allowable exceptions.

Maintenance of Effort

There are 5 exceptions that may apply to MOE.

Exceptions:

- Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
- A decrease in the enrollment of children with disabilities.

Maintenance of Effort

Exceptions:

- The termination of the obligation of the agency, consistent with this part, to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child
 - has left the jurisdiction of the agency;
 - has reached the age at which the obligation of the agency to provide Free Appropriate Public Education to the child has terminated; or
 - no longer need the program of special education.

Maintenance of Effort

Exceptions:

- The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
- The assumption of cost by the high-cost fund operated by the SEA.

Maintenance of Effort

There are no exceptions for mis-coding. This is why it is important to review your data throughout the year.

Districts should review their MOE **and** Excess Cost reports after any data changes have been made and prior to the superintendent certifying the data.

Maintenance of Effort

Special Education Services (SES) can assist your district.

- SES will receive a list of LEAs failing to meet MOE from OCAS.
- Working with LEAs, SES will contact and request specific documentation.

Maintenance of Effort

Examples of the documentation that the LEA can provide are:

- Employee Earnings Audit report
- Detailed Financial Analysis report
- Expenditure Analysis report
- Employee Encumbrance/Expenditure report

Maintenance of Effort

If an LEA fails to meet its MOE compliance standard, the SEA must repay the US Department of Education. The State's repayment, must be met using non-federal funds. The SEA requires the LEA to reimburse the SEA using state and/or local funds.

Maintenance of Effort

LEAs failing to meet MOE, will be issued a citation and receive a reduction to their next years State Aid funding.

If a district does not receive State Aid funding, nor receives enough State Aid funding to cover the penalty, the district will be required to submit a check in the amount of the penalty to OSDE-SES.

Paying the penalty does not reduce your base. You must maintain the MOE base set prior to the penalty.

If an LEA meets one of the exceptions, then the base amount will change to reflect that exception.

Maintenance of Effort

Fifty Percent Flexibility

The 34 CFR 300.205 allows districts with an increase to their IDEA allocation to reduce their MOE by up to 50% of the amount of the IDEA increase, provided the freed-up local funds are used for Elementary and Secondary Education Act (ESEA) activities. This is a **voluntary** process for districts that have an increase in IDEA allocations and meets certain criteria.

Maintenance of Effort

Fifty Percent Flexibility

Districts that elect to use MOE flexibility must submit an IDEA MOE 50% Reduction form to the Special Education Services Finance Division. All MOE reduction records are subject to audit by the Oklahoma State Board of Education.

Maintenance of Effort

Fifty Percent Flexibility

Specific criteria for districts

- Must be in a “Meets Requirement” status on their district data profile.
- Must not be found “Significantly Disproportionate”.

District should not complete the worksheet and cannot reduce MOE.

Maintenance of Effort

An LEA not meeting Maintenance of Effort has the right to appeal their penalty within 30 calendar days of receiving their first notification. All appeals must be submitted in writing, to OSDE-SES. Since miscoding is not an exception, it will not be accepted as an allowable reason for the appeal.

Maintenance of Effort

Should the LEA refute the OSDE-SES decision the LEA can make an appeal to the Secretary of the U.S. Department of Education within 20 days of the OSDE-SES rejection.

For districts choosing to submit an appeal, the penalty amount will be withheld from their State Aid funds until the final decision has been made. Should the appeal be in favor of the district, the funds will be returned.

Assurances, LEA Agreement, and Consolidated Application

Assurances and LEA Agreement

Superintendents must complete Assurances and LEA Agreement each year prior to the start of the new fiscal year.

Assurances and LEA Agreement are required by law to be completed **prior** to July 1st.

Assurances and LEA Agreement must be completed before the IDEA Consolidated Application will become available.

Assurances and LEA Agreement

Superintendents are **not** to share their sign-on information with any staff.

Only the superintendent can submit an application within the GMS.

In sharing your password you could be at risk should any fraudulent activity occur.

Assurances and LEA Agreement

You will be required to upload specific documentation in your LEA Agreement:

- District policies and procedures regarding Child Find or the identification process.
- Policies/Procedures on Discipline/Expulsion.

IDEA Consolidated Application

Once the Assurances and LEA Agreement are completed and submitted, and the Special Education allocation has been awarded, a district will be able to complete the Consolidated Application.

Use of IDEA Part B Funds

IDEA Part B Federal funds must be fully budgeted in the Grants Management System (GMS).

All expenditures must be submitted through the GMS.

Coordinated Early Intervening Services (CEIS)

Coordinated Early Intervening Services (CEIS)

CEIS are services provided to children who are not currently identified as needing special education or related services, but who need additional academic or behavioral support to succeed in general education.

LEAs may **voluntarily** reserve up to 15 percent of their IDEA funds for CEIS.

Coordinated Early Intervening Services

CEIS activities that may be funded under IDEA include:

- Provide educational and behavioral evaluations, services, and supports, including based literacy instruction.
- Provide professional development for teachers and other school staff to enable such personnel to deliver scientifically based academic and behavioral intervention-based literacy instruction and where appropriate, instruction on the use of adaptive and instructional software.

Comprehensive Coordinated Early Intervening Services (CCEIS): Significant Disproportionality

CCEIS / Significant Disproportionality

Revised regulations on significant disproportionality (34 CFR §300.636) have been finalized by the Office of Special Education Programs (OSEP). These regulations enforce the use of IDEA funds to be used on mandatory Comprehensive Coordinated Early Intervening Services (CCEIS).

CCEIS / Significant Disproportionality

LEAs found to be significantly disproportionate are **required** to set aside 15 percent of their **total** allocations (IDEA FlowThrough, IDEA PreSchool). This would also include allocation adjustments.

The LEA must serve children age 3 through grade 12 who are and are not currently identified as needing special education or related services but are in need of additional academic and behavioral support.

Funds must be used to identify and address the factors which contributed to the significant disproportionality for the identified category.

CCEIS / Significant Disproportionality

LEAs may use CCEIS funds for training, professional development, behavioral evaluations, and supports such as:

- Functional Behavioral Assessments
- Behavioral Intervention plans

But only to the extent to address the factors identified as contributing to the significant disproportionality identified by the State.

CCEIS / Significant Disproportionality

LEAs are required to submit a Summary Analysis within their CCEIS application. The summary must be approved through the SES Assistant Program Director prior to any claim approvals.

CCEIS / Significant Disproportionality

LEAs required to set aside funds for CCEIS cannot reduce the districts MOE (50% Reduction).

Funds cannot be used to provide services already required by law.

Funds cannot be used to provide services that were paid for with other funds in a previous year.

COOP / Interlocal co-op

COOP / Interlocal co-op

LEAs that select to pool their funds are known as COOPs or Interlocals. Participating cooperative LEAs other than interlocal co-ops, must elect one LEA to act as the lead fiscal agent for funds.

COOP / Interlocal co-op

All LEA's participating in a COOP/Interlocal co-op must complete a COOP/Interlocal Arrangement For Consolidated Funding application. **The application can be found in the districts LEA Agreement under the COOP/Interlocal tab within the GMS.** The application must be signed by all LEA superintendents participating in a COOP/Interlocal and will instruct SES Finance the amount of funding to be transferred to the lead LEA.

COOP / Interlocal co-op

Assurances and the LEA Agreement for Special Education must be submitted for each LEA participating in the cooperative or interlocal.

In addition, each participating LEA is still responsible for the compliance with IDEA Part B of the cooperative or interlocal as it relates to each child of the LEA served by the cooperative or interlocal.



OKLAHOMA
Education

INTERLOCAL COOPERATIVE AND DISTRICT ARRANGEMENT FOR CONSOLIDATED FUNDING APPLICATION

Local Education Agencies (LEAs) that select to pool their funds must sign this letter of intent to participate in a special education cooperative arrangement (this is an arrangement that exists under federal law) or an interlocal cooperative (this is a cooperative entity that is created through a specific process under Oklahoma statute 70 O.S. 5-117b, also known as an “interlocal co-op”). Participating cooperative LEAs other than interlocal co-ops should elect one LEA to act as the agent for funds.

LEAs participating in a cooperative arrangement or an interlocal co-op must receive goods or services from the cooperative entity. The special education cooperative cannot act as a flow-through agent, but must provide a program consisting of the provision of goods and/or services (70 O.S. § 5-117).

It is not allowable for cooperatives or interlocal co-ops to pay federal special education funds to participating LEAs without providing goods and/or services. Applications for funds will not be approved if funds simply flow to participating LEAs without the provision of either goods or services. Payment will not be made to cooperatives or interlocal co-ops who are merely reimbursing participating LEAs.

Federal special education funds are paid on a reimbursement basis only, for goods and/or services received. Warrants must be paid prior to the submission of an expenditure report (34 CFR 80.41). The fiscal agent must utilize Fund 12 (Co-op Fund).

Public Schools will serve as the fiscal agent for the following districts electing to form a special education cooperative or interlocal co-op for special education services (eg., Oklahoma/OSDE (991099)). If not the same, please indicate the previous year fiscal agent.

	County/District Name/Code	*621 \$ Amount or Percentage	*641 \$ Amount or Percentage	Signature of Superintendent
Lead Fiscal Agent				
Participating LEA				
Participating LEA				

NOTE: An LEA Agreement for Special Education in Oklahoma and Assurances must be submitted for each LEA participating in the cooperative or interlocal co-op. In addition, each participating LEA is still responsible for the compliance with IDEA Part B of the cooperative or interlocal as it relates to each child of the LEA served by the cooperative or interlocal.

Each LEA participating in a cooperative arrangement for the provision of special education services retains the responsibility to ensure that each of its students receives a Free Appropriate Public Education (FAPE), so LEAs participating in such arrangements should monitor service provision as necessary to ensure each student is receiving a FAPE.

Prior to the release of IDEA Part B funds to the special education cooperative or interlocal co-op, the fiscal agent of the cooperative or interlocal co-op must print this page, obtain each LEA superintendent’s signature, and mail an original copy by to:

Oklahoma State Department of Education
Special Education Services – Suite 437
ATTN: Finance Section
2500 North Lincoln Boulevard
Oklahoma City, Oklahoma 73105-4599

COOP / Interlocal co-op

LEAs participating in a cooperative arrangement or an interlocal co-op must receive goods or services from the cooperative entity. The special education cooperative cannot act as a flow-through agent but must provide a program consisting of the provision of goods and/or services (70 O.S. § 5-117).

COOP / Interlocal co-op

Each LEA participating in a cooperative arrangement for the provision of special education services retains the responsibility to ensure that each of its students receives a Free Appropriate Public Education (FAPE), so LEAs participating in such arrangements should monitor service provision as necessary to ensure each student is receiving a FAPE.

Submitting Expenditure Reports for Reimbursement of Funds

Expenditure Reporting

LEAs must have completed an online budget application within the GMS for all funds and receive approval from SES before applying for expenditure reimbursement.

All special education expenditures must be necessary and reasonable.

Expenditure Reporting

Reimbursement claims are submitted online through the Grants Management Services.

NO claim will be paid without a valid UEI number and current expiration date.

Attach supporting documents which must include the Summary Expenditure Report, the Detailed Expenditure Report and **all** required invoices and receipts.

Expenditure Reporting

Supporting documentation includes:

- Requisition
- Receipt(s)
- Invoice Payment

Without supporting documentation, LEAs cannot prove compliance with IDEA Part B federal grant requirements.

Expenditure Reporting

Summary and Detail Expenditure Report must be signed by the Superintendent, or a representative authorized by the local board of education.

Do **NOT** use special characters in your PDF title. (#, @, &, etc.)

Expenditure Reporting

If an authorized representative has signed the report, the district must have completed the Board Authorization tab located in their Federal Programs Consolidated Application.

The district must also upload the authorization on school letterhead indicating the appointment.



OKLAHOMA

STATE DEPARTMENT *of* EDUCATION

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2018-2019 7/1/2018 - 6/30/2019

Application Sections Consolidated Application

[Printer-Friendly](#)

[Click to Return to Organization Select](#)

[Click to Return to GMS Access/Select Page](#)

[Click to Return to Menu List / Sign Out](#)

Title IC- Migrant Assurances	Title I A SNS	CAC Information	Paraprofessionals	Nonpublic Equitable Share	Allocations	Board Authorization	Submit	Application History	Application Print
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ams operated by LEAs

y Children


vention Programs for Children and Youth who are Neglected, Delinquent or At-Risk

nd Recruiting High-Quality Teachers, Principals, or Other School Leaders

Academic Enrichment

ive

Costs

act the Oklahoma State Department of Education, Office of Federal Programs, Title I, II, III, IV, V, and IX at 405-521-2846 .

[Contact Us](#)



OKLAHOMA

STATE DEPARTMENT *of* EDUCATION

Application Sections Consolidate

2018-2019 Consolidated Application - 00-
Original Application
7/30/2018

2018-2019 7/1/2018 - 6/30/2019

[Click to Return](#)
[Click to Return](#)
[Click to Return](#)

Supporting Documentation	Title IC- Migrant Assurances	Title I A SNS	CAC Information	Paraprofessionals	Nonpublic Equitable Share	Allocations	Board Authorization	Submit	Application History
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By saving the page, the applicant hereby certifies that the LEA Board of Education authorized (Authorized person's name) in the capacity of the LEA's (Position held with the LEA) to sign all the current fiscal year expenditure reports, disbursements, and cash receipts filed with the Oklahoma Department of Education (OSDE) for the purpose and objectives set forth in the application.

Superintendent are the authorized representatives, please upload the signed letter, on the LEA letterhead, indicating the appointment. Allowable file types are Microsoft Word (.doc/.docx) and Adobe PDF. Files must be less than 10MB (10,240KB) in size and the file name should not include special characters (i.e. #, \$, % etc.). Attempting to upload files with special characters will result in errors and loss of unsaved data.

[80716091002-13653.pdf](#)

(6)

[Contact Us](#)

(School District Letter Head)**TO:**

**Oklahoma State Department of Education
Office of Federal Programs**

FROM:**DATE:****SUBJECT: Local Education Agency (LEA) Authorized Representative**

Dear Executive Director:

This letter serves to inform the Oklahoma State Department of Education (OSDE) that the following personnel (other than the Superintendent) are the authorized representatives to legally sign on behalf of the LEA all current fiscal year expenditures, reports, disbursements, and cash receipts filed with OSDE for the purpose and objectives set forth in the terms and conditions of the federal award(s). [2 CFR 200.415(a)]

Name	Title

This authorization will remain in effect until the end of the fiscal year, or at which time during the fiscal year OSDE will be notified in writing of any change. I am aware that LEAs are required to submit a new form each fiscal year in the Grants Management System.

I further certify that the authorized personnel listed above are employees of "District Name".

Superintendent Signature_____
Date_____
Printed Name_____
Contact Number

Expenditure Reporting

If a claim is returned, you can review the reason by going onto the Summary Expenditure Report Menu, select which report has been returned, then click the Review Summary button.

Summary Expenditure Reports:

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



Open Request

Review Summary

Select	Summary Expenditure Report	Date Created	Expenditure Report Date Range	Amount	Date Submitted	Final Approval Date	Status	Status Date
<input checked="" type="radio"/>	Summary Expenditure Report 1	8/3/2021	7/1/2020 - 6/30/2021	\$5,433.26	8/5/2021		Submitted to OSDE	8/5/2021

Expenditure Reporting

Select which program review, then click on the Review Checklist button. Once the checklist appears, you will be able to review the message informing why the claim has been returned.

Round 1					
Select	Stop	Group	Staff	Status	Status Date
	1	District Superintendent		Submitted	8/3/2021
<input type="radio"/>	2	Program Review 1	Carole Tomlin	Rejected	8/3/2021



Review Checklist

Hide Prior Rounds

Expenditure Reporting

If you do not see the below screen, check to see if your pop-up blockers are on.

Reimbursement Request - Review Checklist

[Instruction](#)

1. Is the Reimbursement Request acceptable to OSDE?

☐ Yes ☒ No

☒ Check to add comments that detail reason(s) for the Reimbursement Request Report being returned for changes. (2000 Character Maximum)

Proper Use of Codes

For a list of proper use of codes in Special Education see the State Department of Education website, listed under Oklahoma Cost Accounting.

➤ <http://sde.ok.gov>

Year End CloseOut

Year End Closeout

Districts must perform a closeout to end the fiscal year.

- SES requires closeout completion by September 1.
- The closeout informs the SDE that the district has concluded expenditure reporting for the year.
- Closeouts also move all unspent funds to the next fiscal year for budgeting.
- The closeout process is a simple procedure that closely resembles the creation of an expenditure report.

Year End Closeout

Projects requiring a closeout to be completed are:

Projects 621, 623, 625, 641, 642.

Projects NOT requiring a closeout to be completed are:

Projects 613, 615, 616, 618, 619, 626, and 627.

Year End Closeout

When completing the closeout report, a district must upload a Time and Effort Report and a Vendor Performance Review form, if applicable.

- A Time and Effort report is required if IDEA Part B funds and/or ARP funds are used to pay any salary (object code 100).
- A Vendor Performance Review is required for **each** vendor if IDEA Part B and/or ARP funds are used to pay any Contract Service (object code 300).

Time and Effort

Time and Effort

In general, salaries and wages of employees who work on federally funded programs may be paid with federal funds as long as they are working on the grant objectives and appropriate time and effort records are maintained.

Time and Effort

All employees must maintain documentation showing that their salaries are allocable to a federal program.

That documentation must be based on records that accurately reflect the work performed.

Time and Effort

Federal regulation requires that any salaries and benefits charged to a federal award(s) must be documented in writing.

- Reflect actual time spent on activities to which federal program(s) are being charged.
- It is recommended documentation is to be signed by the employee and the employee's supervisor.

Time and Effort

Time and effort reports should be prepared for any staff with salary and benefits that are charged:

- Directly to a federal award.
- Directly to multiple federal awards.
- Directly to any combination of federal awards and other State or Local fund sources.

Keep time and effort reports on file at the district.

Time and Effort

Single Cost Objective

- A single work activity that may be funded by one or more fund sources.
- Semi-annual time and effort documentation is made in arrears.

(Arrears is a financial and legal term that refers to the **status of payments in relation to their due dates**. The word is most commonly used to describe an obligation or liability that has not received payment by its due date.)

Time and Effort

Multiple Cost Objectives

- For employees who have different jobs or are paid with different funds;
- Must reflect an after-the-fact distribution of the actual activity of each employee;
- Must account for the total activity for which each employee is compensated;
- Must be prepared at least monthly and coincide with one or more pay periods; and
- Must be signed by the employee and supervisor.

Time and Effort

Remember:

One time and effort report of an actual employee must be uploaded during the district's closeout.

Special Education Professional Development

Project 613

Project 613

The intent of this grant is to encourage district involvement in Professional Development opportunities. Funds may be used to help pay costs associated with attending SES sponsored events.

Acceptable events can be located on our website.

Project 613

The application is located on the Grant Management System. This project is to reimburse districts the costs of travel, substitute teachers, registration, and hotel for eligible events/training.

Funds for this project are limited and based on availability.

Required information:

- Name and title of staff members attending the event/training
- Event/training title and date
- Estimated cost breakdown

Project 613

Reimbursement will include:

- Mileage
- Substitute cost
- Registration
- Hotel

OSDE will consider the US General Service Administration (GSA) rate as the reasonable and necessary rate for reimbursement.

Project 613

Reimbursement will not include:

- Individual Reimbursement
- Per Diem / Food

Special Education Professional Development/District

Project 615

Project 615

The purpose of this project is to provide additional funds to districts, based on their most recent child count, and are used only for professional development activities that increase the ability of teachers to ensure positive outcomes for students with disabilities.

Project 615

Examples of usage are:

- Inviting Speakers
- Purchasing Books for Staff
- Attending Conferences
- Conducting Trainings
- Attending Webinars

Project 615

The application will be completed online through the Grant Management System.

The application will ask for an explanation of the activity and must be completed for the entire allocation.

Districts must complete an online budget by December 31 or forfeit their allocation, in which the funds will be retrieved back by Special Education Services.

Project 615

If found in noncompliance and/or has not met the state target in the same area/indicator across three consecutive years (for indicators 4,9,10,11,12,13, and DMR Level 3 or 4) LEAs will be required to use a portion of their 615 funds to address their improvement plan implementation.

The amount of funds to be directed will be determined within a consultation with SES.

Certification Examination Reimbursement

Project 616

Project 616

The purpose of this project is to reimburse districts for assisting teachers that need to take and pass additional subject area certification examinations.

It is limited to one exam per individual, and districts must provide justification for the necessity of each individual to take and pass the subject area examination.

Project 616

Funds for this project are limited and based on availability.

A copy of the Board Policy is required to be uploaded. The policy must address the approval of using these funds since they are considered salary.

Secondary Transition Funds

Project 618

Project 618

This project is to provide one-time additional funds to districts for the purpose of developing or expanding transition programs for all transition students with disabilities on IEPs ages 15 through 22 (must be 21 by September 1).

Project 618

These funds may only be used for purchases of curriculum, equipment, and/or materials to support secondary transition or professional development directly supporting secondary transition, such as postsecondary education/training, employment, independent living, or community participation, thus improving student post-secondary outcomes.

Project 618

Districts will receive an allocation based on their most recent October 1, child count.

The application can be located in the Grant Management System (GMS). The allocation received can be located on the allocation tab. Districts not completing a budget by December 31, will forfeit their allocation, and funds will be returned to the Oklahoma State Department of Education, Office of Special Education Services.

Project 618

Examples of usage are:

- Purchase of hard copy or digital curriculum related to transition skills, including student licenses
- Purchase of equipment related to transition skills (e.g., washer, dryer, stove/oven, etc.)
- Purchase of materials related to transition skills (e.g. task boxes, folding boards, etc.)

Project 618

- Purchase of assistive technology related to transition skills (e.g. assistive time devices, adaptive kitchen utensils.)
- Expenses associated with staff training related to transition skills (e.g. registration fees, staff stipends for summer training, travel to training, substitutes while staff is at training, etc.)

OKMTSS

Project 619

Project 619

The purpose of this project is to assist a select group of districts in developing or improving a Multi-Tiered System of Support (OKMTSS) framework which will be implemented, with fidelity, using evidence-based academic and/or behavior continuum of interventions through tiered support.

The districts selected for this project have been chosen based on proficiency of their IEP subgroup for 4th and 8th, on the ELA and Math State Test in 2024. Schools selected have 0% proficiency for all four assessments.

Project 619

Districts will not receive an allocation for this project. Districts will complete an application online same as project 613.

Funds will be allocated under various elements designed to improve results for children with disabilities. MTSS is a framework that incorporates evidence-based practices with early intervention for all children.

Project 619

The project funding serves to incentivize, through stipends to school personnel, time invested in developing or improving alignment to the essential components for implementing an evidence-based MTSS framework.

Project 619

There are 5 elements for funded opportunities:

- Element 1: Screening: \$5,000.00 Allocated
- Element 2: Progress Monitoring: \$5,000.00 Allocated
- Element 3: Data-Driven Decisions: \$5,000.00 Allocated
- Element 4: Multi-Tiered Supports: \$5,000.00 Allocated
- Element 5: Infrastructure: \$10,000.00 Allocated



High Needs

Tier I and Tier II

High Need Students

Tier I

- Out-of-State residential placements (prior OSDE approval required).
- Must be written in the students IEP.
- Must have acceptance letter from the Out-of-State resident facility.

High Need Students

Tier II

Applicants must meet the following qualifications:

- At least three times the average per pupil expenditure in Oklahoma.
- At least 10% of the LEA's previous year's Flow-Through allocation (for all high need children).
- Funds will be awarded based on availability.

High Need Students

Applications for Tier I and Tier II programs will be available on the SDE Special Education web site.

Applications for Tier I and Tier II programs will be due on the Fourth Friday of July.

Finance Resources

Finance Resources

<http://ok.gov/sde/finance>

- Due date for financial activities
- Frequently asked questions-Maintenance of Effort
- Time and Effort Samples and FAQ
- Board Policy Sample
- High Need Student Application
- COOP/Interlocal Coop Application
- Lindsey Nicole Henry Scholarship
- ARP Guidance
- CloseOut Power Point
- Finance Funding Manual
- Joint Federal Programs Claims Procedures

Finance Due Dates

For the new fiscal year ;

GMS opens first Friday in May

Due prior to July 1

- Assurances
- LEA Agreement

Due by the fourth Friday of July

- Tier I Out-of-State Residential Application
- Tier II High Needs Application

Finance Due Dates

October 31

- IDEA Consolidated Applications

June 1

- Last day to file a payable claim to be guaranteed payment by June 30

June 30

- Last day to submit a budget amendment

Finance Due Dates

August 1

- Expenditure Reports Due, (all expenditure reports submitted after August 1 are subject to the approval of the State Board of Education)

September 1

- District Closeout

Finance Due Dates

December 31

- Project 615 application. LEAs **not** submitting an application by December 31 will forfeit their allocation. These funds will be re-allocated to LEAs with a submitted application.
- Project 618 application. LEAs **not** submitting an application by December 31 will forfeit their allocation.

Finance Team

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