

REGULATION

Non-Instructional/
Business Operations

5413-R (IDEA)
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Adopted 6.9.2020

**SUBJECT: FEDERAL FUNDS PROCEDURES SUPPLEMENT
INDIVIDUAL WITH DISABILITIES EDUCATION ACT (IDEA) CLUSTER**

Section I: Programmatic Fiscal Requirements

1. Grant Budget Development Procedures (FS-10)

Process Owner(s): The Assistant Superintendent for Business Administration, or designee, in conjunction with the Director of Special Education, or designee, are responsible for developing a compliant budget that utilizes the full amount of the award allocation and ensuring submission by the due date.

Procedures:

- Annually in spring, the Assistant Superintendent for Business Administration gathers information regarding budget allocation, application submission instructions, and filing deadline from the NYSED IDEA website. The Assistant Superintendent for Business Administration then reviews all available information focusing on any changes in filing, deadlines, cost allowability requirements, and/or cost allocation requirements as well as the current application's appendix for IDEA Allowable Costs list.
- The District's funding allocation remains generally consistent year-to-year. As a result, the Assistant Superintendent for Business Administration budget development process begins with a roll forward of the current year's budget. To prepare a roll forward budget, the Assistant Superintendent for Business Administration obtains the following information:
 - Salaries and Benefit Costs - obtains current position detail including salary and benefits information for positions that are currently funded with IDEA grant funding. For positions that are filled at the time of budget development, salary and benefits information is based on the actual salary and benefits costs for the staff members in the positions. For the positions that are vacant at the time of budget development, the salary and benefits information is based on of the last incumbent who held the position. Code 15 is used for teachers, teaching assistants, and licensed professionals. Code 16 is used for teacher aides, clerical, and any other employees that provide ancillary/support services, not direct, special education services. Allowable benefits include FICA, ERS/TRS, Workers' Compensation, Unemployment, Medical and Dental.
 - Contracts, Supplies, Travel – estimated based on current year's use in these areas
 - ASEPS - obtains from the Office of Shared Accountability (OSA), the October BEDS numbers for students at Approved Special Education Providers (ASEPS). Calculates the estimated ASEPS allocation by multiplying the BEDS number by the required minimum

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per pupil allocation. The District provides funding to ASEPs under Education Law Section 4410-b through vendor contracts with the ASEPs for those students with disabilities ages 3-21 (Preschool, Kindergarten, and/or School-age Students) attending non-district special education programs using IDEA Section 611 and/or Section 619 funds.

- CEIS – The District may allocate up to 15% of the available Part B Section 611 IDEA funds for Coordinated Early Intervening Services (CEIS) during the budget development process for providing services to students that are not currently identified as needing special education or related services, but who need additional academic and behavioral supports to succeed in a general education environment. Services funded are based on the allowable options provided for in 20 USC Section 1413(f)(2) and 34 CFR Section 300.226(b).
 - These services include deployment of the following positions: Behavior Specialist, Behavior Support Specialist, RTI Liaison. The salaries and benefits for these positions are recorded in the CEIS section of the application.
 - The Assistant Superintendent for Business Administration verifies that the estimated total cost of salaries and benefits for these positions do not exceed the 15% maximum allocation. If this amount is exceeded, the Assistant Superintendent for Business Administration flags these items for discussion with the Director of Special Education to determine whether staffing will be reduced or funded through an alternate source to maintain the currently staffing levels for these services.
- CCEIS – The District does not elect to fund CCEIS using Section 611 or 619 funds.
- Parentally Placed – If necessary, the District plans annually to fund a 0.5 FTE Education Specialist's salary and benefits for parentally placed services at Parkview Elementary from Section 611 funds annually.
- Indirect Costs - indirect costs calculated on the Modified Direct Cost Base (excludes ASEP funding and proposed contract expenditures more than \$25,000) multiplied by the maximum NYSED allowable restricted indirect cost rate.
- The District has made the financial decision not to utilize IDEA funds for BOCES Services, Minor Remodeling, and Equipment.
- The Assistant Superintendent for Business Administration then meets with the Director of Special Education to discuss the roll forward budget, any modifications/additions/reductions to the program's needs in relationship to the roll forward budget and the current year's allocation amount (new staffing, supplies, contracts, travel for conferences). A listing of necessary

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supplies and contracts is compiled based on current student IEP needs and an evaluation of the effectiveness of the current programs and programmatic tools for continuation or modification for inclusion in the line item budget as well as necessary travel for professional development. The Assistant Superintendent for Business Administration evaluates any newly proposed inclusions to ensure the expenditure and purpose meet the funding source guidelines for reasonableness, necessity and allowability. Any questions regarding allowability are referred to the Assistant Superintendent for Business Administration.

- The Assistant Superintendent for Business Administration then constructs the FS-10 budgets based on the agreed upon program needs that are allowable costs to fully utilize the maximum allocation amount.
- The Assistant Superintendent for Business Administration then reviews the proposed budgetary allocations, specifically any newly proposed cost allocations, FS-10 budget and application with the Director of Special Education. This also includes a discussion of any modifications to the allowable costs or guidelines for the program.
- The Assistant Superintendent for Business Administration reviews and submits the application to the Superintendent for approval and responds to any follow-up questions from the Superintendent. Once approved by the Superintendent, the application is mailed via certified mail to NYSED.
- Once the approved FS-10 is received, the Assistant Superintendent for Business Administration works with the district treasurer to setup the revenue and appropriation accounting codes in nVision.
- Finally, the Assistant Superintendent for Business Administration also communicates any changes from the budget submitted to the approved budget to the Director of Special Education as necessary to ensure correct program implementation.
- All workpapers and reports are maintained for a minimum of seven years.

2. Grant Amendment Procedures (FS-10A)

Process Owner(s): The Assistant Superintendent for Business Administration is responsible for identifying the need for a grant budget amendment prior to the occurrence of overspending and/or when carryover funds are available and preparing the budget amendment form/carry over amendment form. The Assistant Superintendent for Business Administration, or designee, is responsible for monitoring the due date for submissions of budget amendments and carryover fund budget amendment and ensuring submission by the due date(s).

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Procedures:

- The Assistant Superintendent for Business Administration reviews the spending on the grant in nVision and has discussions with the Director of Special Education about unanticipated / changing needs. The Assistant Superintendent for Business Administration prepares a budget amendment to transfer funds from cost functions or object codes to other cost functions or object codes when:
 - There is a variance in any major category of expenditure that exceeds 10 percent of the category amount in the approved budget, and that variance exceeds \$10,000; or
 - A transfer of funds is to be made to a previously unbudgeted category.
 - The current year's award amount is increased by the amount of the prior year's unspent carryover funds.
- The Amendment is prepared based on quotes for goods/services and/or estimated salary and benefits costs and reviewed and approved by the Assistant Superintendent for Business Administration before submission to the Superintendent for approval and mailing.
- When the approved Amendment is received, the District Treasurer prepares a Budget Transfer Form for the grant's amended line item budget by budget code with the Amendment attached.
- The Assistant Superintendent for Business Administration communicates approval of the amendment and/or any changes from the original submission to the Director of Special Education as necessary to ensure correct program implementation.
- All workpapers and reports are maintained for a minimum of 7 years.

3. Grant Final Claim Procedures (FS-10F)

Process Owner(s): The district treasurer is responsible for overseeing the preparation of accurate, complete and timely FS-10Fs. The Assistant Superintendent for Business Administration is responsible for monitoring the due date for submission of the Final Claims and ensuring submission by the due date(s).

Procedures:

- Beginning in the Spring, the Assistant Superintendent for Business Administration investigate any unfilled purchase orders and ensure delivery and payment within the allowable grant period and prior to completion of the final claim.
- The FS-10F is submitted to the Superintendent for signature and mailing.
- All work papers and reports are maintained for a minimum of 7 years.

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Section II: Programmatic Requirements

1. Voluntary Coordinated Early Intervening Services (CEIS)

- The District has elected not to use up to 15% of IDEA federal funds to provide CEIS. Only school-age students without disabilities may benefit from CEIS. Policy information on CEIS is available at: <http://www.p12.nysed.gov/specialed/publications/policy/ceis908.htm>

2. Child Find – Timely Evaluations and Eligibility – State Performance Plan – School District Data Submission for Federal Indicators

- The District is required to collect and report data through SIRS based on New York State's 6 year rotating cycle for Federal Indicators 7, 8, 11, 12, 13 and 14. All Special Education Administrators are required to be familiar with these Federal Indicators (available at: <http://www.p12.nysed.gov/specialed/spp/plan/contents.htm>).
- The District maintains all required data in the District's student information system and student records.
- The Director of Special Education is responsible for completing the "October Verification Reports" and "End of Year Verification Reports" as necessary. The Director of Special Education monitors the filing deadlines for reporting.
- Required data maintained by the District includes:
 - date of referral
 - date of written parent consent for an initial individual evaluation
 - date of the Committee on Preschool Special Education (CPSE) or Committee on Special Education (CSE) meeting to discuss evaluation results
 - number of days from receipt of parent consent to evaluate the child and the date of the CPSE or CSE meeting to discuss evaluation results
 - reasons for delays causing the 60-day timeline to not be met
- In accordance with NYS law and regulations, the evaluation and eligibility determination of a preschool or school age student must be made within 60 school or calendar days of receipt of the parent's consent to evaluation.
- The District recognizes the following as compliant reasons for delays:
 - Parents withdrew consent to evaluate
 - Student/parent moved out of school district before the determination of eligibility
 - Parents refused or repeatedly did not make the child available for the evaluation

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- Parents cancelled the evaluation/selected another evaluator
- Child transferred to a new district after the evaluation period began and parents and new district agreed to an extended time period.
- The CPSE / CSE provides the parent with a list of approved programs that have a multidisciplinary evaluation component. The parent selects the approved evaluation program to conduct the individual evaluation of his or her child and the board of education arranges for the evaluation by the service provider selected by the parent. In addition, with the consent of the parents, approved evaluators and CPSEs / CSEs must be provided with the most recent evaluation report for a child in transition from programs and services provided pursuant to title two-a of article 25 of the Public Health Law.
- The CPSE / CSE provides the student's parent/guardian with the procedural safeguards notice annually and:
 - upon initial referral or parent's request for an evaluation
 - upon request by a parent
 - upon receipt of the first due process complaint in a school year requesting mediation or an impartial hearing
 - the first time in a school year when the school district receives a copy of a State complaint submitted to the New York State Education Department (NYSED)
 - when a decision is made to suspend or remove a child for discipline reasons that would result in a disciplinary change in placement
- In accordance with Part 200.2(c) of the Regulations of the Commissioner of Education, the District maintains and make available its *Special Education District Plan* that includes:
 - a description of the nature and scope of special education programs and services currently available to students and preschool students residing in the district, including but not limited to descriptions of the district's resource room programs and each special class program provided by the district in terms of group size and composition;
 - identification of the number and age span of students and preschool students to be served by type of disability, and recommended setting;
 - the method to be used to evaluate the extent to which the objectives of the program have been achieved;
 - a description of the policies and practices of the board of education to ensure the continual allocation of appropriate space within the district for special education programs that meet the needs of students and preschool students with disabilities;

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- a description of the policies and practices of the board of education to ensure that appropriate space will be continually available to meet the needs of resident students and preschool students with disabilities who attend special education programs provided by boards of cooperative educational services;
- a description of how the district intends to ensure that all instructional materials to be used in the schools of the district will be made available in a usable alternative format for each student with a disability at the same time as such instructional materials are available to nondisabled students;
- the estimated budget to support such plan;
- the date on which such plan was adopted by the board of education.
- All workpapers and reports are maintained for a minimum of 7 years.

3. Maintenance of Effort (MOE) Calculator Procedures

Definitions:

- **Maintenance of Effort (MOE):** Generally, a District may not reduce the amount of local, or State and local, funds that it spends for the education of children with disabilities below the amount it spent for the preceding fiscal year. There are two components to the District MOE requirement – the eligibility standard (§300.203(a)) and the compliance standard (§300.203(b)).
- **MOE Methods:** A District may use any one of the following four methods to meet both the eligibility and compliance standards:
 - Local funds only
 - The combination of State and local funds
 - Local funds only on a per capita basis or
 - The combination of State and local funds on a per capita basis
- **Eligibility Standard:** The eligibility standard in §300.203(a) requires that, in order to find a District eligible for an IDEA Part B subgrant for the upcoming fiscal year, the State must determine that the District has budgeted for the education of children with disabilities at least the same amount of local, or State and local, funds, as it actually spent for the education of children with disabilities during the most recent fiscal year for which information is available.
- **Compliance Standard:** The compliance standard in §300.203(b) prohibits a District from reducing the level of expenditures for the education of children with disabilities made by the District from local, or State and local, funds below the level of those expenditures from

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- the same source for the preceding fiscal year. In other words, a District must maintain (or increase) the amount of local, or State and local, funds it spends for the education of children with disabilities when compared to the preceding fiscal year.
- **Per Capita:** Per capita, in the context of the District's MOE regulations, refers to the total amount of local, or State and local, funds either budgeted or expended by a District for the education of children with disabilities, divided by the number of children with disabilities served by the District.
- **Comparison Year:** The "comparison year" refers to the fiscal year that a District uses to determine the amount of local, or State and local, funds it must budget or spend, in order to meet both the District's MOE eligibility and compliance standards.
- **Allowable Exceptions to the LEA MOE Requirement:** Under §300.204, there are 5 instances where an LEA may reduce the level of expenditures for the education of children with disabilities made by the LEA below the level of those expenditures for the preceding fiscal year (for the compliance standard), and below the level of those expenditures for the most recent fiscal year for which information is available (for the eligibility standard). They are:
 1. The voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel (e.g., special education teachers, speech pathologists, paraprofessionals assigned to work with children with disabilities)
 2. A decrease in the enrollment of children with disabilities
 3. The termination of the obligation of the agency, consistent with IDEA Part B, 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—
 - a. Has left the jurisdiction of the agency
 - b. Has reached the age at which the obligation of the agency to provide FAPE to the child has terminated; or
 - c. No longer needs the program of special education;
 4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities; and
 5. The assumption of cost by the high cost fund operated by the SEA under §300.704(c).

General Considerations:

- The District MUST meet MOE annually to be eligible for the subsequent year's IDEA Allocation.

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- The District MUST NOT submit their LEA MOE Calculator for current year's Eligibility Standard until the previous year's Calculator has been approved. The reason for this requirement is that the determination regarding whether or not the District meets the current year's Eligibility Standard is based on their previous years Calculator requirements. The District is notified by e-mail once the MOE Calculator submission is approved.
- NYSED recommends that District that need assistance to complete the expenditure information on the MOE Calculator should contact Questar III BOCES – State Aid and Financial Planning. Questar III has an Excel worksheet and guidance information that will help Districts complete the expenditure information.
- While the Allowable Exception(s) and/or Adjustments tab is optional, this should be completed annually to ensure that the expenditure amount required for future year's MOE is as low as possible. This may not be needed in the current year to meet MOE but may be needed to meet MOE in future years.
- Title 34 of the Code of Federal Regulations (CFR) §300.600 requires each state to make determinations annually about the performance of each public school district based on its annual performance relating to State Performance Plan (SPP) indicators. The District has been identified as "Needs Intervention" in the "Performance" category based on performance of students with disabilities at the elementary/middle and/or high school levels on the ESSA accountability indicators and/or the district has one or more schools identified as TSI or CSI for the performance of students with disabilities. Any school district that has been determined to be a district needing assistance, intervention or substantial intervention for not meeting the requirements of Part B of IDEA, including the targets in the State Performance Plan, is prohibited from reducing its maintenance of effort under 34 CFR §300.203 for any fiscal year in which it is identified [34 CFR §300.608].

Process Owner(s): The Assistant Superintendent for Business Administration is responsible for the annual preparation of accurate, complete and timely budget and actuals MOE calculator.

Procedures:

- The Assistant Superintendent for Business Administration assigned to MOE is responsible for gathering information regarding MOE requirements, submission instructions, and filing deadlines from the NYSED IDEA website. The Assistant Superintendent for Business Administration reviews all available information focusing on any changes in filing, deadlines, cost allow-ability requirements, and/or cost allocation requirements and prepared the MOE submissions.

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- Maintenance of Effort Calculator for the Eligibility Standard
 - The current year's eligibility calculator cannot be submitted until the District's prior year eligibility calculator and two year's prior compliance calculator have been approved.
 - The Assistant Superintendent for Business Administration reviews the current MOE calculator instructions and uses the most current version of the eligibility calculator provided by NYSED available at: <http://www.p12.nysed.gov/specialed/finance/idea-grant-application-guidance.html>
 - To complete the MOE Eligibility calculator:
 - On the current year's MOE tab, select "Eligibility"
 - On the current year's Amount tab, enter the District's Projected Child Count.
 - This is the number of students with disabilities the District plans to provide special education and relates services to according to an IEP or service plan in place.
 - This estimate is based on the prior year's students with disabilities counts from the VR 1-6 & VR 8 Reports modified for any known changes that the Assistant Director of Special Education is aware of.
 - On the current year's Amount tab, enter the District's General Fund Adopted Budget Amounts for the current year and any **non**-Section 611 and 619 special education budgeted expenditures such as budgeted special education summer school programs and transportation:

Possible Account Codes for inclusion in the MOE Expenditure Calculation:

General Fund

- A 2020 Supervision – Regular School (Special education supervision only)
- A 2250 Programs for Students with Disabilities School Age- School Year
- A 2810 Health Services (special ed. services only)
- A 2820 Psychological Services (special ed. services only)
- A 2825 Social Work Services (special ed. services only)
- A 2830 Pupil Personnel Services (special ed. services only)
- A 9098.0 Employee Benefits - (proportionate share based on applicable special ed. and related services salaries as a percentage of total salaries paid or actual costs for special ed. employees, if available)

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Special Aid Fund

- F 2253 Programs for Students with Disabilities School Age-July/August (Section 4408 Education Law)
- F 2251 Program for Students with Disabilities – DOH – Chapter 428 – Early Intervention Program
- F 5511 Summer Transportation Services Students with Disabilities
- To allocate projected expenditures between state and local categories for expenditures where the funding source is not specifically identifiable,
 - Calculate the state share of revenue
 - + A3101 Basic Formula Aid Excess Cost Aid from Line 127 Total Excess Cost Aids from the GEN report
 - + A3104 Tuition for Students with Disabilities (Chapter 47, 66 and 721)
 - + F3289 Section 4408 School Age July/August Program (Tuition and Other)
 - + F2770 DOH Ch. 428 Early Intervention Program
 - Divide Total State Aid by Total Expenditure to determine the overall percentage that State Aid funds and apply this percentage to each category of expenses reported.
 - On the current year's Exc & Adj tab, enter the District's projected exceptions and adjustments:
 - Exception (a) Based on payroll system and general ledger, enter the actual amount paid for salary and benefits for any known terminations/resignations/retirements for any special education or related services personnel that were paid in the prior year with state and/or local funds that will not be paid in the current year and the projected costs of the replacement staff member(s). This does not need to be a 1:1 ratio.
 - Exception (c) Based on the ledger and STAC information, and discussion with the Assistant Director of Special Education, enter the cost reduction associated with the termination of the obligation of the District to provide special education to a particular student with a disability that is an exceptionally costly program due to any of the following reasons: left the jurisdiction, aged out, or no longer needs the program of special education that was paid previously but is not projected to be paid in the current year.

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- Exception (d) Based on the ledger and adopted budget, enter the reduction in cost for any long-term purchases, such as the acquisition of equipment or construction of school facilities that was paid previously but is not projected to be paid in the current year. (THIS IS NORMALLY NOT USED)
- Once the MOE Eligibility Calculator is complete, the Assistant Superintendent for Business Administration reviews Tab 4 “Multi-Year MOE Summary” to ensure that at least one of the four criteria have been met showing that the District has met the Eligibility Method for LEA MOE.
- The Assistant Superintendent for Business Administration then reviews the results of the calculator and submits the MOE Calculator via email to idea@nysed.gov with a subject line of “FY MOE Eligibility – Syracuse CSD” with the Director, Comptroller and CFO cc’d.
- Maintenance of Effort Calculator for the Compliance Standard
 - The current year’s compliance calculator cannot be submitted until the District’s current year eligibility calculator and prior year’s compliance calculator have been approved.
 - The Assistant Superintendent for Business Administration reviews the current MOE calculator instructions and uses the most current version of the compliance calculator provided by NYSED available at: <http://www.p12.nysed.gov/specialed/finance/idea-grant-application-guidance.html>
 - To complete the MOE Compliance calculator:
 - On the current year’s MOE tab, select “Compliance”
 - On the current year’s Amount tab, enter the District’s Actual Child Counts from the VR 1-6 & VR 8 Reports obtained the Assistant Director of Special Education.
 - On the current year’s Amount tab, enter the District’s **actual** General Fund expenditures for the current year and **actual** expenditures for any **non**-Section 611 and 619 special education services such as special education summer school programs and transportation:

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Possible Account Codes for inclusion in the MOE Expenditure Calculation:

General Fund

- A 2020 Supervision – Regular School (Special education supervision only)
- A 2250 Programs for Students with Disabilities School Age- School Year
- A 2810 Health Services (special ed. services only)
- A 2820 Psychological Services (special ed. services only)
- A 2825 Social Work Services (special ed. services only)
- A 2830 Pupil Personnel Services (special ed. services only)
- A 9098.0 Employee Benefits - (proportionate share based on applicable special ed. and related services salaries as a percentage of total salaries paid or actual costs for special ed. employees, if available)

Special Aid Fund

- F 2253 Programs for Students with Disabilities School Age-July/August (Section 4408 Education Law)
 - F 2251 Program for Students with Disabilities – DOH – Chapter 428 – Early Intervention Program
 - F 5511 Summer Transportation Services Students with Disabilities
- To allocate actual expenditures between state and local categories for expenditures where the funding source is not specifically identifiable,
- Calculate the actual state share of revenue
 - + A3101 Basic Formula Aid Excess Cost Aid from Line 127 Total Excess Cost Aids from the GEN report
 - + A3104 Tuition for Students with Disabilities (Chapter 47, 66 and 721)
 - + F3289 Section 4408 School Age July/August Program (Tuition and Other)
 - + F2770 DOH Ch. 428 Early Intervention Program
 - Divide Total State Aid by Total Expenditure to determine the overall percentage that State Aid funds and apply this percentage to each category of expenses reported.
- Verify actual expenditures report to the ST-3 (Schedule A4 and Schedule B3) available through SAMS – these amounts must agree.

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- On the current year's Exc & Adj tab, enter the District's actual expenditure exceptions and adjustments:
 - Exception (a) Based on payroll system and general ledger, enter the **actual** amount of salary and benefits for any known terminations/resignations/retirements (staff are coded as terminated in the HR system) for any special education or related services personnel that were paid in the prior year with state and/or local funds that will not be paid in the current year in the Departing Personnel Section and the **actual** costs of the replacement staff member(s) in the Replacement Personnel Section. This does not need to be a 1:1 ratio.
 - Exception (c) Based on the ledger and STAC information, and discussion with the Assistant Director of Special Education, enter the **actual** cost reduction associated with the termination of the obligation of the District to provide special education to a particular student with a disability that is an exceptionally costly program due to any of the following reasons: left the jurisdiction, aged out, or no longer needs the program of special education that was paid previously but is not projected to be paid in the current year.
 - Exception (d) Based on the ledger and adopted budget, enter the reduction in cost for any long-term purchases, such as the acquisition of equipment or construction of school facilities that was paid previously but is not projected to be paid in the current year. (THIS IS NORMALLY NOT USED)
- Once the MOE Compliance Calculator is complete, the Assistant Superintendent for Business Administration reviews Tab 4 "Multi-Year MOE Summary" to ensure that at least one of the four criteria have been met showing that the District has met the Compliance Method for LEA MOE.
- The Assistant Superintendent for Business Administration then submits the MOE Calculator via email to idea@nysed.gov with a subject line of "FY MOE Compliance – Syracuse CSD" with the Director, Comptroller and CFO cc'd.
- All workpapers and reports used to prepare the calculator are maintained for a minimum of seven years.

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Section III: Grant Compliance Self-Assessment and Monitoring

1. Grant Risk Assessment and Monitoring Process

Process Owner(s): Assistant Superintendent for Business Administration

Procedures:

- The Self-Assessment of Risk Form is completed by the Assistant Superintendent for Business Administration for each Federal and State funded grant and submitted with the Grant Set-Up form to the Accounting Department after approval has been received for the grant and prior to commencement of spending of funds.
- The Self-Assessment of Risk Form is reviewed by the Assistant Superintendent for Business Administration, or designee. If a grant is identified as high risk, the assessment is reviewed and approved by the Director of Special Education. All parties then place extra scrutiny on any transactions relating to the grant conducted throughout the year.
- The Self-Assessment of Risk Form is then reviewed at quarterly meetings between the Accounting Team and the Program Supervisor to determine whether there have been any changes that would require a re-evaluation of the grant's risk level with follow-up as necessary if the level of risk has changed since the original assessment.
- All workpapers and reports are maintained for a minimum of 7 years.

2. Grant Program Compliance Monitoring

Process Owner(s): Director of Special Education

Procedures:

- The Director of Special Education is responsible for the compliant, efficient, effective program implementation. The Director of Special Education monitors the delivery and quality of programmatic services provided.
- The Special Education Administrative team monitors student progress toward mastery of the learning standards as well as a student's IEP goals. Student progress is monitored through a variety of data points. These include, but are not limited to: performance on district-wide benchmark assessments, report card grades, data from progress monitoring IEP goals, NYS assessments in ELA and Math, NYS Alternative Assessment performance, data collected while tracking progression toward earning a C-DOS credential, and also Regents exam performance.
- The Special Education Department provides cyclical professional development to all applicable staff regarding best practices and use of the intervention tools (i.e. Wilson Learning)

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and has developed a Coaching Team of turnkey trainers for all program used to allow for trainings to be provided on an immediate as needed basis and to provide in-class coaching.

- The Director of Special Education and the Coaching Team receive monitoring reports for all staff and students that show progress and use of the tools monthly. The teaching staff have access to student progress reports through the learning tools and are expected to monitor student growth.
- The Director and the Coaching Team then evaluates the staff usage and student progress to provide feedback and re-training as needed to the staff.
- A monthly compliance report is prepared for each Principal including staff usage of the available supports allowing the Principal to take the necessary action steps at the building level to ensure appropriate use of the available tools.
- All workpapers and reports are maintained for a minimum of 7 years.

3. Grant Budget and Expenditure Monitoring

Process Owner(s): Assistant Superintendent for Business Administration

Procedures:

- The Assistant Superintendent for Business Administration monitors spending of funds in accordance with budgeted amounts, facilitating spending and/or repurposing of funds and preparation of an amendment if expenditures are anticipated to exceed the allowable threshold.
- All program expenditures for goods and services are reviewed for allowability, reasonableness and necessity, inclusion in the budget and encumbrance during the grant period in advance by the Assistant Superintendent for Business Administration, through the use of a Purchase Order in nVision. The Assistant Superintendent for Business Administration monitors expenditure compliance with all applicable grant funding guidelines in conjunction with the approval process.
- Quarterly, the district treasurer, or designee prepares a summary of current spending by FS-10 code, detail of salary expenditures by position, and projected spending for the remainder of the fiscal year. This is then reviewed with the Program Supervisor and any potential miscoding, under-spending/over-spending and/or amendment needs are discussed and the teams work together to resolve any issues identified.
- All work papers and reports are maintained for a minimum of 7 years.

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4. Grant Accounting and Reporting Monitoring

Process Owner(s): Assistant Superintendent for Business Administration

Procedures:

- The district treasurer, or designee is responsible for the accurate and completeness of recording all revenues and expenditure for the grant including using the appropriate grant budget code and ST-3 code. Ledger reconciliations are completed monthly to monitor and correct any miscoding during the year. Reconciliations are signed by the preparer and the reviewer.
- The district treasurer monitors the accuracy and timely completion of these tasks.
- The district treasurer, or designee is responsible for timely reporting expenditures in the appropriate categories on the FS-10F, ST-3, monthly Board Report, annual Financial Statements and Schedule of Federal Award Expenditures (SEFA).
- The district treasurer reviews the accuracy of and monitors the timely submission of all documents by the applicable filing deadlines.

5. Maintenance of Effort Monitoring

Process Owner(s): Assistant Superintendent for Business Administration

Procedures:

- Budget Development Monitoring
 - The Assistant Superintendent for Business Administration assigned to the MOE is responsible for ensuring that MOE is maintained during the General Fund budgeting process. Any potential issues identified with proposed reductions to any of the associated MOE budget codes are discussed and resolved with the Director of Special Education.
 - The Assistant Superintendent for Business Administration reviews MOE compliance in conjunction with the final review of the General Fund Budget.
- Expenditure Monitoring
 - Quarterly during the year, the Assistant Superintendent for Business Administration completes expenditure projections for the MOE budget codes to determine whether the District is on-track to maintain the required MOE compliance for the year based on current spending, encumbrances and projected salaries and benefits.
 - The Assistant Superintendent for Business Administration reviews these projections with the Director of Special Education and any potential underspending issues are addressed with the appropriate functional area staff to ensure sufficient spending occurs by yearend.
- Reporting Deadline Monitoring

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- The Assistant Superintendent for Business Administration assigned to MOE is responsible gathering information regarding MOE requirements, submission instructions, and filing deadlines from the NYSED IDEA website. The Assistant Superintendent for Business Administration reviews all available information focusing on any changes in filing, deadlines, cost allowability requirements, and/or cost allocation requirements and prepared the MOE submissions.
- The Assistant Superintendent for Business Administration is responsible for monitoring the due date for submission of the MOE Calculator for budget and for actuals and ensuring the accuracy and timeliness of the submissions by the applicable due dates.
- Internal Audit Monitoring
 - Annually beginning in FY 20/21, the District's Internal Audit firm is responsible to complete a review of the MOE Calculator (child count, account expenditures and MOE reduction adjustments/exceptions) and ST-3 IDEA Special Aid Fund (account expenditures) for compliant, accurate, and properly categorized reporting as part of the District's annual risk assessment process.
 - The Assistant Superintendent for Business Administration is responsible for ensuring that this review is included in the scope of the Internal Audit Firm's risk assessment and is included in the Risk Assessment provided to the Audit Committee. The Assistant Superintendent for Business Administration is also responsible for ensuring that corrective action is taken for any findings related to the MOE calculator or IDEA program as identified during internal, external and funding source audits and reviews.