

**ANNUAL REPORT OF THE INDIVIDUALS WITH
DISABILITIES EDUCATION ACT PART B GRANTS
FFY 2019/FY 2020**



Connecticut State Department of Education



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Annual Report of the IDEA Part B Grants FFY2019/FY 2020

I. INTRODUCTION

The Connecticut General Assembly (CGA) requires an annual report regarding federal funds received pursuant to the federal Individuals with Disabilities Education Act (IDEA), 20 USC 1400 et seq., as amended from time to time, to the joint standing committee of the CGA having cognizance of matters relating to education, in accordance with the provisions of Section 11-4a of the Connecticut General Statutes. Such report shall include, but need not be limited to: (1) The total amount of federal funds received pursuant to said IDEA, (2) the total amount of such federal funds paid by the department to local and regional boards of education, (3) the total amount of such federal funds paid by the department to each local or regional board of education, and (4) a description of how such federal funds are being spent including, but not limited to, which programs are receiving such federal funds from the department.

The annual report identifies:

1. The total amount of IDEA Part B, Sections 611 and 619 federal funds the Connecticut State Department of Education (CSDE) received for federal fiscal year (FFY) 2019/Connecticut fiscal year (FY) 2020.
2. The total amount of those funds the CSDE paid to local education agencies (LEAs).
3. The total amount of those funds the CSDE paid to subgrantees (broken down by LEA).
4. How the federal funds are being allocated between LEA programs and the CSDE's other state activities as well as a brief description of the purpose and background of the IDEA grant.

II. BACKGROUND INFORMATION

The CSDE annually submits an application to the federal government for the *Assistance to States for the Education of Children with Disabilities and Preschool Grants for Children with Disabilities: IDEA Part B, Sections 611 (ages 3–21) and 619 (ages 3–5)* (34 Code of Federal Regulations [CFR] Sections 300 and 301). The two-year grant allows the CSDE to provide federal entitlement funding in order to assist with the excess costs of providing special education and related services to children with disabilities in accordance with IDEA. The maximum grant amount that a state may receive is based on a formula delineated in federal law (34 CFR Section 300.700 (b)) through an established base rate, which is adjusted annually as determined by two factors of the state's school census (85 percent of the state's population of children ages 3–21 who are of the same age as children with disabilities for whom the state ensures the availability of a free and appropriate public education [FAPE] under Part B of the act) and level of poverty (15 percent of the state's population of children who are living in poverty).

IDEA Part B maximum distributions are separated by the federal government into three areas:

1. State administration - for the purpose of administering Part B of the act (34 CFR Section 300.704(a));
2. Other state-level activities - reserved allocations for monitoring, enforcement and complaint investigation, and to establish and implement the mediation process, including providing for the costs of mediators and hearing officers for due process; support and direct services, including technical assistance (TA), personnel preparation and professional development (PD) and training; support paperwork reduction activities, including expanding the use of technology in the individualized education program (IEP) process; assist LEAs in providing positive behavioral



interventions and supports and mental health services for children with disabilities; improve the use of technology in the classroom to enhance learning; support the use of technology, including technology with universal design principles and assistive technology devices, to maximize accessibility to the general education curriculum for children with disabilities; development and implementation of transition programs, including coordination of services with agencies involved in supporting the transition of students with disabilities to postsecondary activities; to assist LEAs in meeting personnel shortages; support capacity building activities and improve the delivery of services by LEAs to improve results for children with disabilities; alternative programming for children with disabilities who have been expelled from school, services for children with disabilities in correctional facilities, children enrolled in state-operated or state-supported schools, and children with disabilities in charter schools; support the development and provision of appropriate accommodations for children with disabilities or the development and provision of alternate assessments that are valid and reliable for assessing the performance of children with disabilities; and provide TA to schools and LEAs and direct services, including supplemental educational services to children with disabilities and in schools or LEAs identified for improvement on the sole basis of the assessment results of the disaggregated subgroup of children with disabilities, including providing PD to special and regular education teachers, who teach children with disabilities, based on scientifically-based research to improve educational instruction, in order to improve academic achievement to meet or exceed the objectives established by the state (34 CFR Section 300.704(b); and

3. Subgrants to eligible LEAs in Connecticut - An eligible LEA is a subgrantee of the grant with the calculations determined by a base payment, school census in public and private schools within the jurisdiction, and children identified as living in poverty within the LEA (34 CFR Section 300.705).

III. PURPOSE OF THE PROGRAM

IDEA Part B, Sections 611 and 619 allow the CSDE to provide federal entitlement funding in order to assist with the excess costs of providing special education and related services to children with disabilities ages 3–21 (as defined by 34 CFR Sections 300.16 and 300.202). IDEA Part B funds are intended to supplement and not supplant local and state funding. (34 CFR Section 300.203(a) and (b)). Assurances that awarded funds will be expended in accordance with the applicable conditions as stated under IDEA, federal law, and Connecticut statutes are noted on both the CSDE state application and the LEA sub-grantee application.

IV. TOTAL AMOUNT OF FEDERAL FUNDS RECEIVED

A. IDEA Part B, Section 611 - Allocations for Grants to States (ages 3–21)

The total amount of federal 611 funds is noted on the Office of Special Education Programs' (OSEP's) *Fiscal Year 2019 Allocations for Grants to States IDEA – Part B, Section 611 - Table I*. (see attached Appendix A). The table delineates the country's distribution of grant monies for all the states' awards with established thresholds.

Connecticut is listed to receive for FFY 19 a total award of \$140,425,382. The CSDE chose the *Maximum Available for Allowable Administration* set-aside and indicated *Maximum Other Set-Aside* from the FFY 2019 allocations. The Bureau of Special Education (BSE) uses the thresholds to generate a request for grant calculation from the Bureau of Fiscal Services (BFS). (see Chart A)



NOTE: *Maximum Other Set-Aside* amount is taken from the column - *Maximum Other Set-Aside if ACTUAL Administrative is Greater than \$850,000 Without Risk Pool* (this column is the reference due to Connecticut’s actual administration, is greater than \$850,000, and without the federal risk pool – Connecticut has a risk pool called the “Special Education Excess Cost Grant.”)

CHART A

FFY19 IDEA Part B, Section 611	Total Award	Maximum Available for Administration	Maximum Other Set- Aside	Flow through to LEAs
Connecticut Calculation 7/1/2019	\$140,425,382	\$3,216,959	\$13,996,230	\$123,212,193

Chart A above delineates an abbreviated allocation table of the FFY 19 IDEA Part B 611 award.

The calculation below demonstrates the computation for the amount of the IDEA Part B, Section 611 entitlements to be distributed to eligible subgrantees who apply for flow-through funds to LEAs:

$$\$140,425,382 - (\$3,216,959 + \$13,996,230) \$17,213,189 = \$123,212,193$$

Federal Grant Award of \$140,425,382 minus the combination of the *Maximum Available for Allowable Administration* (\$3,216,959) and the *Maximum Other Set-Aside* (\$13,996,230) for a sum of \$17,213,189. The computation is a total distribution of \$123,212,193 or 88 percent *Flow through to LEAs* as subgrantees.

B. IDEA Part B, Section 619 – Allocations for Preschool Grants (ages 3–5)

The total amount of federal 619 funds is noted on the OSEP’s *Fiscal Year 2019 Allocations for Preschool Grants IDEA – Part B, Section 619 -Table II*. (see attached Appendix B). The table delineates the country’s distribution of grant monies for all the states’ awards with established thresholds.

The State of Connecticut is listed to receive for FFY 19 a total award of \$5,028,809. The CSDE chose the allowable *Maximum Available for Administration* set-aside (\$264,829). However, due to historical practices of level funding for 619, the CSDE reduced *Maximum State Set-Aside* in order to provide comparable funding to LEAs year to year; thus the total dollar amount was adjusted 75 percent of the available amount (\$1,324,148 changed to \$993,111). The BSE uses these references to generate a request for grant calculation from the BFS. (see Chart B).

CHART B

IDEA Part B Section 619	Total Award	Maximum Available for Administration	Other Set- Aside	Flow through to LEAs
Connecticut Calculation 7/1/2019	\$5,028,809	\$264,829	\$993,111	\$3,770,869

Chart B above delineates an abbreviated allocation table of the FFY 19 IDEA Part B 619 award.



The calculation below demonstrates the computation for the amount of IDEA Part B, Section 619 entitlements to be distributed to eligible subgrantees who apply for flow-through funds to LEAs:

$$\$5,028,809 - (\$264,829 + \$993,111) \$1,157,940 = \$3,770,869$$

Federal Grant Award of \$5,028,809 minus the combination of the maximum amount allowable for Maximum Available for Administration (\$264,829) and the adjusted amount for Other Set-Aside of (\$993,111) for a sum of \$1,157,940. The computation is a total distribution of \$3,770,869 or 75 percent Flow through to LEAs as subgrantees.

V. TOTAL IDEA PART B AWARD BROKEN DOWN BY LEA (34 CFR Section 300.705)

A. Total IDEA Part B, Section 611 Award Flow through to LEAs

FFY 19 IDEA Part B, Section 611 (ages 3–21) - The total IDEA Part B 611 Award is \$140,425,382 and the sub-grantee award is \$123,212,193 or 88 percent flow through to the LEAs.

Connecticut State Department of Education FFY19/FY 20 IDEA Part B, Section 611 Entitlements		
District Code	LEA/Sub-grantee Name	FFY 19 IDEA Part B 611 Entitlements
1	ANDOVER	45,475
2	ANSONIA	593,565
3	ASHFORD	108,694
4	AVON	603,794
5	BARKHAMSTED ***	60,813
7	BERLIN	609,799
8	BETHANY	77,207
9	BETHEL	663,706
11	BLOOMFIELD	567,174
12	BOLTON	157,078
13	BOZRAH	62,802
14	BRANFORD	721,396



15	BRIDGEPORT	5,444,454
17	BRISTOL	1,976,435
18	BROOKFIELD	521785
19	BROOKLYN	249595
21	CANAAN *	26,255
22	CANTERBURY	151,972
23	CANTON	302,794
24	CHAPLIN ****	41,501
25	CHESHIRE	964,893
26	CHESTER **	56,383
27	CLINTON	411,236
28	COLCHESTER	522,065
29	COLEBROOK ***	26,484
30	COLUMBIA	115,171
31	CORNWALL	39,741
32	COVENTRY	369,458
33	CROMWELL	390,673
34	DANBURY	2,480,909
35	DARIEN	811,798
36	DEEP RIVER **	66,347
37	DERBY	338,590
39	EASTFORD	40,330



40	EAST GRANBY	157,588
41	EAST HADDAM	238,157
42	EAST HAMPTON	392,545
43	EAST HARTFORD	1,895,918
44	EAST HAVEN	662,675
45	EAST LYME	520,217
46	EASTON *****	196,301
47	EAST WINDSOR	239,877
48	ELLINGTON	46,3006
49	ENFIELD	1,338,946
50	ESSEX **	66,167
51	FAIRFIELD	2,267,875
52	FARMINGTON	760,801
53	FRANKLIN	38,427
54	GLASTONBURY	1,164,207
56	GRANBY	366,646
57	GREENWICH	2,473,837
58	GRISWOLD	378,655
59	GROTON	108,1443
60	GUILFORD	695,479
62	HAMDEN	1,583,417
63	HAMPTON	26,888



64	HARTFORD	6,455,932
65	HARTLAND ***	41,308
67	HEBRON	143,910
68	KENT *	169,382
69	KILLINGLY	625,757
71	LEBANON	235,012
72	LEDYARD	524,803
73	LISBON	113,372
74	LITCHFIELD	244,287
76	MADISON	600,762
77	MANCHESTER	1,836,908
78	MANSFIELD	274,739
79	MARLBOROUGH	100,128
80	MERIDEN	2,224,358
83	MIDDLETOWN	1,340,469
84	MILFORD	1,469,780
85	MONROE	620,303
86	MONTVILLE	581,502
88	NAUGATUCK	1,092,339
89	NEW BRITAIN	3,140,373
90	NEW CANAAN	850,908
91	NEW FAIRFIELD	446,617



92	NEW HARTFORD	102,412
93	NEW HAVEN	6,223,373
94	NEWINGTON	761,335
95	NEW LONDON	1,109,145
96	NEW MILFORD	893,595
97	NEWTOWN	863,248
98	NORFOLK ***	26,417
99	NORTH BRANFORD	405,311
100	NORTH CANAAN *	71,011
101	NORTH HAVEN	559,162
102	NORTH STONINGTON	172,742
103	NORWALK	2,257,545
104	NORWICH	1,484,888
106	OLD SAYBROOK	282,882
107	ORANGE	302,237
108	OXFORD	343,301
109	PLAINFIELD	552,129
110	PLAINVILLE	509,801
111	PLYMOUTH	342,078
112	POMFRET	175,955
113	PORTLAND	260,381
114	PRESTON	123,187



116	PUTNAM	333,121
117	REDDING *****	194,373
118	RIDGEFIELD	886,102
119	ROCKY HILL	523,217
121	SALEM	104,026
122	SALISBURY *	231,417
123	SCOTLAND	26,620
124	SEYMOUR	515,750
125	SHARON *	51,967
126	SHELTON	907,650
127	SHERMAN	62,861
128	SIMSBURY	978,423
129	SOMERS	293,982
131	SOUTHINGTON	1,444,969
132	SOUTH WINDSOR	853,854
133	SPRAGUE	101,401
134	STAFFORD	362,553
135	STAMFORD	3,796,187
136	STERLING	99,285
137	STONINGTON	49,4279
138	STRATFORD	1,530,974
139	SUFFIELD	446,929



140	THOMASTON	231,342
141	THOMPSON	316,455
142	TOLLAND	439,245
143	TORRINGTON	990,775
144	TRUMBULL	1,464,465
145	UNION	10,145
146	VERNON	873,893
147	VOLUNTOWN	77,226
148	WALLINGFORD	1,303,099
151	WATERBURY	5,294,074
152	WATERFORD	557,283
153	WATERTOWN	709,932
154	WESTBROOK	138,706
155	WEST HARTFORD	2,333,828
156	WEST HAVEN	1,617,043
157	WESTON	46,3016
158	WESTPORT	1,092,008
159	WETHERSFIELD	729,645
160	WILLINGTON	102,558
161	WILTON	818,956
162	WINCHESTER	300,934
163	WINDHAM	925,655



164	WINDSOR	970,288
165	WINDSOR LOCKS	381,583
166	WOLCOTT	469,806
167	WOODBRIIDGE	188,933
169	WOODSTOCK	331,708
201	DISTRICT NO. 1 *	97,091
204	DISTRICT NO. 4 **	187,515
205	DISTRICT NO. 5	416,994
206	DISTRICT NO. 6	179,806
207	DISTRICT NO. 7 ***	217,887
208	DISTRICT NO. 8	268,897
209	DISTRICT NO. 9 *****	165,508
210	DISTRICT NO. 10	425,127
211	DISTRICT NO. 11 ****	66,562
212	DISTRICT NO. 12	282,227
213	DISTRICT NO. 13	362,012
214	DISTRICT NO. 14	414,319
215	DISTRICT NO. 15	818,545
216	DISTRICT NO. 16	419,619
217	DISTRICT NO. 17	440,252
218	DISTRICT NO. 18	274,675
219	DISTRICT NO. 19	238,134



301	CTHSS	2,544,873
336	DEPT CORRECTION/USD1	218,548
347	DCF/USD2	216,533
FFY 19 IDEA Part B, Section 611	Total Entitlements	123,212,193
* - Delineates as part of Regional School District 1		
** - Delineates as part of Regional School District 4		
*** - Delineates as part of Shared Services / Region School District 7		
**** - Delineates as part of Regional School District 11		
***** - Delineates as part of Regional School District 9		

B. Total IDEA Part B, Section 619 Award Flow through to LEAs

FFY 19 IDEA Part B, Section 619 (ages 3–5) - The total IDEA Part B 619 Award is \$5,028,809 and the sub-grantee award is \$3,770,869 or 75 percent flow through to the LEAs.

Connecticut State Department of Education FFY 19/FY 20 IDEA Part B, Section 619 Entitlements		
District Code	LEA/Sub-grantee Name	FFY 19 Part B 619 Entitlements
1	ANDOVER	3,485
2	ANSONIA	7,557
3	ASHFORD	6,984
4	AVON	17,572
5	BARKHAMSTED ***	5,440
7	BERLIN	21,242
8	BETHANY	8,407
9	BETHEL	25,688
11	BLOOMFIELD	14,762
12	BOLTON	3,734



13	BOZRAH	3,977
14	BRANFORD	28,529
15	BRIDGEPORT	160,722
17	BRISTOL	59,585
18	BROOKFIELD	20,146
19	BROOKLYN	10,676
21	CANAAN *	519
22	CANTERBURY	14,303
23	CANTON	9,898
24	CHAPLIN ****	4,935
25	CHESHIRE	31,285
26	CHESTER **	7,860
27	CLINTON	16,301
28	COLCHESTER	27,743
29	COLEBROOK ***	1,990
30	COLUMBIA	5,053
31	CORNWALL *	1,511
32	COVENTRY	21,155
33	CROMWELL	10,084
34	DANBURY	74,385
35	DARIEN	20,946
36	DEEP RIVER **	6,425



37	DERBY	15,320
39	EASTFORD	2,014
40	EAST GRANBY	850
41	EAST HADDAM	8,712
42	EAST HAMPTON	13,947
43	EAST HARTFORD	61,129
44	EAST HAVEN	36,008
45	EAST LYME	11,371
46	EASTON *****	3,362
47	EAST WINDSOR	10,204
48	ELLINGTON	11,402
49	ENFIELD	50,817
50	ESSEX **	3,554
51	FAIRFIELD	55,187
52	FARMINGTON	16,941
53	FRANKLIN	1,533
54	GLASTONBURY	29,758
56	GRANBY	10,980
57	GREENWICH	49,299
58	GRISWOLD	19,298
59	GROTON	58,023
60	GUILFORD	20,834



62	HAMDEN	44,819
63	HAMPTON	1,512
64	HARTFORD	201,793
65	HARTLAND ***	2,494
67	HEBRON	5,649
68	KENT *	4,339
69	KILLINGLY	31,408
71	LEBANON	9,668
72	LEDYARD	20,038
73	LISBON	9,902
74	LITCHFIELD	7,356
76	MADISON	9,528
77	MANCHESTER	65,420
78	MANSFIELD	16,592
79	MARLBOROUGH	4,580
80	MERIDEN	74,858
83	MIDDLETOWN	37,921
84	MILFORD	63,055
85	MONROE	23,647
86	MONTVILLE	14,273
88	NAUGATUCK	23,519
89	NEW BRITAIN	98,301



90	NEW CANAAN	15,929
91	NEW FAIRFIELD	12,621
92	NEW HARTFORD	8,942
93	NEW HAVEN	114,297
94	NEWINGTON	20,791
95	NEW LONDON	30,161
96	NEW MILFORD	33,519
97	NEWTOWN	26,822
98	NORFOLK ***	1,988
99	NORTH BRANFOR	17,273
100	NORTH CANAAN *	7,390
101	NORTH HAVEN	23,247
102	NORTH STONINGTON	4,704
103	NORWALK	80,393
104	NORWICH	37,134
106	OLD SAYBROOK	9,832
107	ORANGE	11,851
108	OXFORD	10,485
109	PLAINFIELD	14,746
110	PLAINVILLE	10,376
111	PLYMOUTH	14,787
112	POMFRET	4,806



113	PORTLAND	8,845
114	PRESTON	4,088
116	PUTNAM	23,455
117	REDDING*****	8,152
118	RIDGEFIELD	31,868
119	ROCKY HILL	12,344
121	SALEM	5,044
122	SALISBURY *	8,872
123	SCOTLAND	1,992
124	SEYMOUR	26,232
125	SHARON *	3,948
126	SHELTON	40,018
127	SHERMAN	1,588
128	SIMSBURY	31,836
129	SOMERS	9,830
131	SOUTHINGTON	46,154
132	SOUTH WINDSOR	19,854
133	SPRAGUE	7,013
134	STAFFORD	13,328
135	STAMFORD	96,305
136	STERLING	3,569
137	STONINGTON	11,756



138	STRATFORD	51,446
139	SUFFIELD	14,706
140	THOMASTON	18,832
141	THOMPSON	14,289
142	TOLLAND	14,122
143	TORRINGTON	27,289
144	TRUMBULL	36,159
145	UNION	1,478
146	VERNON	46,823
147	VOLUNTOWN	3,040
148	WALLINGFORD	38,467
151	WATERBURY	140,617
152	WATERFORD	17,652
153	WATERTOWN	15,769
154	WESTBROOK	6,619
155	WEST HARTFORD	54,957
156	WEST HAVEN	56,936
157	WESTON	9,231
158	WESTPORT	22,117
159	WETHERSFIELD	14,837
160	WILLINGTON	5,050
161	WILTON	33,324



162	WINCHESTER	13,743
163	WINDHAM	36,542
164	WINDSOR	33,663
165	WINDSOR LOCKS	22,086
166	WOLCOTT	19,424
167	WOODBIDGE	11,080
169	WOODSTOCK	12,469
206	DISTRICT NO. 6	7,680
210	DISTRICT NO. 10	6,801
212	DISTRICT NO. 12	11,846
213	DISTRICT NO. 13	12,494
214	DISTRICT NO. 14	14,333
215	DISTRICT NO. 15	27,830
216	DISTRICT NO. 16	18,926
217	DISTRICT NO. 17	20,279
218	DISTRICT NO. 18	15,098
347	DCF/USD2	516
FFY 19 IDEA Part B, Section 619	Total Entitlements	3,770,869
* - Delineates as part of Regional School District 1		
** - Delineates as part of Regional School District 4		
*** - Delineates as part of Shared Services / Region School District 7		
**** - Delineates as part of Regional School District 11		
***** - Delineates as part of Regional School District 9		



VI. HOW IDEA PART B FEDERAL FUNDS ARE ALLOCATED

Payment to an LEA is made on a monthly basis upon request from the LEA. Monthly requests are processed by the Bureau of Grants Management (BGM) with support from the BFS and budget revisions or follow up for unexpended funds are completed as needed by the CSDE, BSE IDEA funds manager. Throughout the process, eligible LEAs must meet the requirements contained in the IDEA, including the use of a separate accounting system that includes an audit trail of the expenditure of funds received under this act and prohibition of commingling funds (as defined by 34 CFR Section 300.162 (b)).

IDEA Part B funds must be used to supplement state, local, and other federal funds and not to supplant or reduce the level of expenditures for the education of children with disabilities unless exceptions and adjustments are requested and granted. To ensure that IDEA Part B funding is utilized as mandated and to determine eligibility for receipt of IDEA Part B, Sections 611 and 619 entitlement grants, each district must demonstrate maintenance of effort (MOE) for special education expenditures from year to year in two areas (1) MOE eligibility standard and (2) MOE compliance standard.

The MOE eligibility standard compares the amount budgeted for the year for which the LEA is applying for Part B funds to the amount expended in the most recent prior year for which data are available (Section 300.203(a)). The MOE compliance standard addresses a district's need to maintain or increase the amount of local or state and local funds it spends for the education of children with disabilities (special education expenditures) when compared to the preceding fiscal year which met the subsequent year rule or the last year when MOE was met. MOE can be demonstrated through four methods (1) comparing local to local, (2) comparing the combination of local and state, (3) comparing the per capita local to per capita local, or (4) comparing the per capita combination of local and state to per capita combination of local and state (Section 300.203(b)).

There is also a maintenance of state financial support requirement for the State of Connecticut—it must not reduce the amount of state financial support for special education and related services for children with disabilities below the amount of that fiscal support for the preceding fiscal year in order to receive IDEA Part B funds in the subsequent year (as defined by 34 CFR Section 300.163).

The LEAs use the CSDE Prepayment Grant system as a means to track and explain how funds are allocated. (see attached Appendix C) The BGM uses object code definitions from the *Financial Accounting for Local and State School Systems* (a United States Department of Education publication). The State utilizes nine major object categories with subcategories and qualifiers for the IDEA Part B grant.

1. **Personal Services - Salaries** - Amounts paid to both permanent and temporary grantee employees, including personnel substituting for those in permanent positions. This includes gross salary for personal services rendered while on the payroll of the grantees. The category is split into two subcategories:
 - i. non-instructional - amounts paid to administrative employees not involved in providing direct services to pupils/clients. This includes all gross salary payments for these individuals while they are on the payroll, including overtime salaries or salaries paid to employees of a temporary nature and cannot exceed more than 10 percent of the total budget; and
 - ii. instructional - salaries for employees providing direct instruction/counseling to pupils/clients. Includes employees who are on the payroll with benefits (a person who is paid a fee with no obligation for benefits is not included).

2. **Personal services - Employee Benefits** - Amounts paid on behalf of the non-instructional and instructional employees (see above - 1 (i) and (ii)). These amounts are not included in the gross salary but are fringe benefit payments and while not paid directly to employees, nevertheless, are part of the cost of personal services such as the employer's cost of group insurance, social security contribution, retirement contribution, tuition reimbursement, unemployment compensation, and workers compensation insurance.
3. **Purchased Professional and Technical Services** - Services that can be performed only by persons or firms with specialized skills and knowledge. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided. The category is split into 12 subcategories:
 - i. professional educational services - services supporting the instructional program and its administration, including curriculum improvement services, assessment, counseling and guidance services, library and media support, and contracted instructional services;
 - ii. tutors - payments for services performed by qualified persons directly engaged in providing learning experiences for students, including the services of teachers and teachers' aides who are not on the payroll or in the instructional non-payroll services;
 - iii. in-service - payments for services performed by persons qualified to assist teachers and supervisors, which includes instructional program improvement services to enhance the quality of the teaching process, including curriculum consultants, in-service training specialists, etc. who are not on the payroll;
 - iv. pupil services expense - a non-payroll services expense for certified or licensed individuals who are not on the payroll and who assist in solving pupils' mental and physical problems, including medical doctors, therapists, audiologists, neurologists, psychologists, and psychiatrists;
 - v. field trips - costs incurred for conducting educational activities off site, including admission costs to educational centers and fees for tour guides;
 - vi. parental activities - expenditures related to services for parenting, including workshop presenters, counseling services, babysitting services, and overall seminar/workshop costs;
 - vii. employee training and development services - services supporting the professional and technical development of school district personnel, including instructional, administrative, and service employees; course registration fees (fees that are not tuition reimbursement); charges from external vendors to conduct training courses (at school district facilities or off site); and other expenditures associated with training or PD by third-party vendors are included;
 - viii. other professional services - professional services other than educational services that support the operation of the school district, including medical doctors, lawyers, architects, auditors, accountants, therapists, audiologists, dieticians, editors, negotiations specialists, paying agents, systems analysts, and planners;
 - ix. audit - direct cost for the audit of the grant program by an independent auditor;
 - x. technical services - services to the school district that are not regarded as professional but require basic scientific knowledge, manual skills, or both, including data-processing services, purchasing and warehousing services, and graphic arts;
 - xi. data-processing and coding services - data entry, formatting, and processing services other than programming; and
 - xii. other technical services - technical services other than data-processing/related services.

4. **Purchased Property Services** - Services purchased to operate, repair, maintain, and rent property owned or used by the grantee. These services are performed by persons other than grantee employees and while a product may or may not result from the transaction, the primary reason for the purchase is the service provided. The category is split into four subcategories:
 - i. repairs and maintenance services - expenditures for repairs and maintenance services not provided directly by school district personnel;
 - ii. rentals - costs for renting or leasing land, buildings, equipment, and vehicles;
 - iii. construction services - includes amounts for constructing, renovating, and remodeling buildings or infrastructure assets paid to contractors. This accounts for the costs of non-permanent site improvements, such as fencing, walkways, and roads that are related to buildings and the building site; and expenditures for the contracted construction of buildings for major permanent structural alterations and for the initial or additional installation of heating and ventilating systems, fire protection systems, and other service systems; and
 - iv. other purchased property services - purchased property services that are not classified above.
5. **Other Purchased Services** - Amounts paid for services rendered by organizations or personnel not on the payroll and separate from professional and technical services or property services. The category is split into five subcategories:
 - i. student transportation services - expenditures for transporting pupils to and from school and other activities;
 - ii. communication - services provided by persons or businesses to assist in transmitting and receiving messages or information, including voice communication services; data communication services to establish or maintain computer-based communications, networking, and internet services; video communications services to establish or maintain one- or two-way video communications via satellite, cable, or other devices; and postal communications services to establish or maintain postage machine rentals, postage, express delivery services, and couriers);
 - iii. advertising - expenditures for announcements in professional publications, newspapers, or broadcasts over radio and television for such purposes as personnel recruitment, legal ads, new and used equipment, and sale of property. Costs for professional advertising or public relations services are not recorded here;
 - iv. tuition - expenditures to reimburse other educational agencies for instructional services to pupils; and
 - v. travel - expenditures for transportation, meals, hotel, and other expenses associated with staff travel.
6. **Supplies** - Amounts paid for items that are consumed, worn out, or deteriorated through use or items that lose their identity through fabrication or incorporation into different or more complex units or substances. The category is split into two subcategories:
 - i. books and periodicals - expenditures for books, textbooks, and periodicals prescribed and available for general use, including reference books, the cost of workbooks, textbook binding or repairs, textbooks that are purchased to be resold or rented, and costs of binding or other repairs to school library books; and
 - ii. supplies—technology-related - includes supplies that are typically used in conjunction with technology-related hardware or software such as CDs, flash or jump drives, parallel cables, and monitor stands.



7. **Property** - Expenditures for acquiring fixed assets, including land or existing buildings, improvements of grounds, initial equipment, additional equipment, and replacement of equipment. In accordance with the Connecticut State Comptroller's definition of equipment, included in this category are all items of equipment (machinery, tools, furniture, vehicles, apparatus, etc.) with a value of over \$5,000 and the useful life of more than one year, and data processing equipment that has a unit price under \$1,000 and a useful life of not less than five years. The category is split into five subcategories:
 - i. land and land improvements - expenditures for the purchase of land and the improvements thereon. Purchases of air and mineral rights, for example, are included in this category. Also included are special assessments against the school district for capital improvements such as streets, curbs, and drains;
 - ii. buildings - expenditures for acquiring existing buildings, except payments to public school housing authorities or similar agencies; expenditures for the contracted construction of buildings for major permanent structural alterations; and for the initial or additional installation of heating and ventilating systems, fire protection systems, and other service systems in existing buildings are recorded under object code 450. Buildings built and alterations performed by the school district's own staff are charged to object codes 100, 200, and 600 and equipment object code 730 [specify unit(s) and cost(s)] is used for tangible property having a useful life of more than one year and an acquisition cost equal to or greater than \$5000 as appropriate. This code is used with governmental funds only;
 - iii. equipment - expenditures for initial, additional, and replacement items of equipment such as machinery, furniture and fixtures, and vehicles, which will allow children to benefit from special education and related services;
 - iv. technology-related hardware - expenditures for technology-related equipment and technology infrastructure. These costs include those associated with the purchase of network equipment, servers, PCs, printers, other peripherals, and devices. Technology-related supplies should be coded to object code supplies—technology related; and
 - v. technology software - expenditures for purchased software used for educational or administrative purposes that exceed the capitalization threshold. Expenditures for software that meet the standards for classification as a supply should be coded to object code 650, supplies—technology related.
8. **Debt Service and Miscellaneous** - Amounts paid for goods and services not otherwise classified above.
9. **Other Items** - Series of codes used to classify transactions, which are not properly recorded as expenditures to the grantee but require budgetary or accounting control. The category is split into two subcategories:
 - i. internal transfers - includes all transactions conveying financial resources from one fund to another within the district; and
 - ii. indirect costs - costs incurred by the grantee, which are not directly related to the program but are a result thereof. Grantees must submit indirect cost proposals to the CSDE to apply for a restricted and unrestricted rate. Only grantees that have received rate approvals are eligible to claim indirect costs. **Note:** Grantees who receive the majority of their grant funds other than through the CSDE may use the rate approved by another federal agency.



VII. IDEA PART B – CSDE USE OF FUNDS

The CSDE expends the administration portion of the IDEA Part B grant on payroll and Other Set-Aside for State Level Activities to fund components of IDEA such as general monitoring and supervision, dispute resolution process activities including complaint investigations, mediations, and due process. The funds are used to support personnel, surrogate parent programs, contracted mediators to establish and implement the mediation process, and for the costs of hearing officers for due process.

Additionally, there are multiple contracts established between the CSDE and outside contractors such as the State Education Resource Center and memoranda of agreements with local regional educational service centers, to address training demands and professional development such as, but not limited to, IEP development, planning-and-placement-team (PPT) chair training, universal design principles, and assistive technology devices to meet the needs of children with disabilities.

VIII. IDEA PART B - LEA SUBGRANTEE USE OF FUNDS

LEAs expend IDEA Part B funds for many programs and activities for students with disabilities based upon the goals and objectives identified by the LEA, in alignment with the intent of the IDEA, on the sub-grantee application. Some examples of the expenditures include hiring special education teachers and paraprofessionals, PD, developing unique programs around literacy or for students with specific needs, tuition for students publicly placed in private schools to meet their unique needs, preschool special education programs for 3–5 year olds, and transition services and programs for students ages 18–21.

School districts receiving IDEA Part B funding must expend a proportionate amount of funding for the benefit of eligible students who had FAPE made available to them and whose parents elected to place them in private schools. As noted in the *Provisions Related to Children with Disabilities Enrolled by Their Parent in Private Schools - U.S. Department of Education (February 2008)*, “IDEA is designed to improve educational results for all children with disabilities. Therefore, it provides benefits and services to children with disabilities in public schools and requires school districts to make services and benefits available to children with disabilities enrolled by their parents in nonpublic (private) schools. The law includes language requiring state education agencies and LEAs to ensure the equitable participation of parentally placed children with disabilities in programs assisted by or carried out under the equitable participation requirements that apply to them.”

An LEA, as part of an annual, timely, and meaningful consultation with private schools (nonpublic schools within the geographic boundaries of the district) is required to determine the number of students with disabilities enrolled in the school/district. Children with disabilities enrolled in public schools or publicly placed in private schools are entitled to FAPE and must receive the full range of services under the IDEA Section 300.133 (c). IEPs for children publicly placed in private schools are generally more comprehensive than the services plans developed for parentally placed private school students (PPPSS) since PPPSS do not have an individual entitlement to any or all of the services they would receive if they were enrolled in a public school. A services plan only reflects the services offered to them. The LEA is obligated to spend a proportionate amount of IDEA Part B funds to provide equitable services as determined by the meaningful consultation, to children with disabilities enrolled by their parents in private schools (34 CFR Section 300.130 through 300.144).



The LEA also has the opportunity to use IDEA Part B funds to conduct coordinated early intervening services (CEIS) for students without disabilities. Under Section 300.226, “An LEA may not use more than 15 percent of the amount the LEA receives under Part B of the Act for any fiscal year...to develop and implement coordinated early intervening services, which may include interagency financing structures for students in kindergarten through grade 12 (with a particular emphasis on students in Kindergarten through grade three) who are not currently identified as needing special education or related services but who need additional academic and behavioral support to succeed in a general education environment.”

CEIS is noted on the IDEA Part B grant application as a voluntary component unless the LEA has been identified through the BSE’s monitoring system as having significant disproportionality in either the identification, placement, or discipline of students with disabilities in which case 15 percent of IDEA Part B funds for comprehensive CEIS is required to be used for students with and without disabilities to address the data of concern.

Summary:

The CSDE and LEAs work collaboratively to ensure that the principles of IDEA are realized all over Connecticut. The IDEA Part B, Sections 611 and 619 enriches this partnership to assist with the excess costs of providing special education and related services for children and students with disabilities ages 3–21 in order to ensure educational access, participation, and progress throughout the state.

**FISCAL YEAR 2019 ALLOCATIONS FOR GRANTS TO STATES
INDIVIDUALS WITH DISABILITIES EDUCATION ACT - PART B, SECTION 611 - TABLE**

A	B	C	D	E	F	G	H	I	J
	Total Award	LEA Base Allocation	Maximum Available for Administration	Maximum Other Set-Aside If ACTUAL Administration is Greater than \$850,000 With Risk Pool	Maximum Other Set-Aside If ACTUAL Administration is Greater than \$850,000 Without Risk Pool	Maximum Other Set-Aside If ACTUAL Administration is Less than or Equal to \$850,000 With Risk Pool	Maximum Other Set-Aside If ACTUAL Administration is Less than or Equal to \$850,000 Without Risk Pool	July 1 to September 30 Regular Awards	Regular Awards After October 1
TOTAL	\$12,384,392,000	\$3,165,587,905	\$253,115,534	\$1,325,994,126	\$1,193,394,711	\$1,392,293,933	\$1,259,694,418	3,081,009,000	\$9,283,383,000
Alabama	191,704,286	51,763,442	4,110,627	2,129,570	19,142,613	22,333,048	20,205,091	46,573,443	145,130,813
Alaska	39,092,997	9,185,518	1,092,957	4,117,476	3,705,728	4,323,350	3,911,602	9,497,418	29,595,579
Arizona	215,707,245	45,947,295	3,338,254	20,596,213	18,536,592	21,626,023	19,566,402	52,403,869	163,299,409
Arkansas	118,077,245	30,654,695	2,333,097	13,119,507	11,807,566	13,775,482	12,463,532	28,686,166	89,391,059
California	1,289,866,774	323,428,031	24,970,220	143,494,368	129,144,931	150,669,067	136,319,650	313,370,560	976,516,214
Colorado	166,583,574	38,914,504	3,005,428	17,443,713	15,699,341	18,315,898	16,571,527	40,951,549	127,612,025
Connecticut	140,425,382	39,795,094	3,216,959	15,551,367	13,996,230	16,328,935	14,773,798	34,115,537	106,309,845
Delaware	36,070,309	8,418,502	1,092,957	3,773,655	3,395,290	3,962,338	3,564,972	9,248,962	28,821,347
Florida	678,801,133	179,007,131	13,581,473	73,648,702	66,283,832	77,331,137	69,966,267	164,910,824	513,890,309
Georgia	363,687,565	80,774,679	5,937,462	36,207,844	32,587,059	38,018,236	34,397,452	88,355,799	275,331,766
Hawaii	41,985,838	10,617,384	1,092,957	4,669,366	4,202,430	4,902,835	4,435,898	10,200,217	31,785,621
Idaho	59,642,504	14,289,101	1,092,957	6,348,654	5,713,789	6,666,087	6,031,222	14,489,803	45,152,701
Illinois	534,100,818	145,798,830	11,128,513	59,234,153	53,310,738	62,195,861	56,272,446	129,756,716	404,344,102
Indiana	273,032,993	76,006,114	5,818,144	29,910,831	26,919,748	31,406,373	28,415,290	66,336,651	206,716,342
Iowa	128,973,897	36,799,117	2,862,035	14,279,350	12,851,415	14,993,318	13,565,383	31,333,485	97,640,432
Kansas	112,638,007	30,299,450	2,328,848	12,488,937	11,249,044	13,123,884	11,873,991	27,364,755	85,273,252
Kentucky	166,783,529	45,623,168	3,577,776	18,461,802	16,615,621	19,384,892	17,538,712	40,519,037	126,264,432
Louisiana	198,963,616	49,394,457	3,903,165	22,141,429	19,927,286	23,248,500	21,034,357	48,337,064	150,626,552
Maine	57,807,236	16,493,688	1,369,970	6,400,131	5,760,118	6,720,137	6,080,124	14,043	51,309
Maryland	211,199,244	57,921,866	4,402,063	23,418,811	21,078,930	24,589,751	22,247,870	51,309	150,626,552
Massachusetts	299,899,128	85,985,027	6,690,521	33,202,237	29,882,014	34,862,349	31,542,126	72,895	226,004,233
Michigan	421,468,719	107,923,610	8,143,205	46,852,151	42,166,936	49,194,759	44,509,544	102,393	376,965,176
Minnesota	200,246,668	55,057,097	2,758,748	22,202,202	19,981,982	23,312,313	21,092,092	48,648	157,154,576
Mississippi	126,410,148	32,007,733	2,553,748	13,919,124	12,527,211	14,615,080	13,223,167	30,710	92,186,938
Missouri	239,942,211	68,230,162	5,285,841	26,568,752	23,911,877	27,897,190	25,240,314	58,292	171,641,819
Montana	99,843,244	27,488,203	1,092,957	12,868,593	11,773,733	13,688,733	12,527,211	28,987,190	70,855,054
Nebraska	78,884,231	22,507,423	1,677,814	7,860,304	7,170,355	8,296,987	7,523,185	19,184	71,361,047
Nevada	82,056,302	17,279,374	1,261,002	7,745,606	6,971,046	8,132,887	7,358,326	19,935	70,087,977
New Hampshire	50,129,598	14,262,653	1,111,560	5,550,721	4,995,649	5,828,257	5,273,185	12,178	47,856,420
New Jersey	381,857,840	98,952,520	8,515,338	42,277,407	38,049,666	44,391,277	40,163,536	92,770	309,084,274
New Mexico	96,223,277	27,026,021	2,066,778	10,659,942	9,593,948	11,192,939	10,126,945	23,376	82,826,331
New York	801,336,476	224,098,730	17,965,825	88,789,677	79,910,709	93,229,161	84,350,193	194,680	606,656,796
North Carolina	355,551,567	85,734,091	6,463,833	36,596,303	32,936,672	38,426,118	34,766,488	86,379	268,785,188
North Dakota	32,461,481	6,895,722	1,092,957	3,084,163	2,757,746	3,217,371	2,910,955	7,866	31,653,625
Ohio	460,721,435	119,359,351	9,906,612	51,194,395	46,074,955	53,754,115	48,634,675	111,929	349,086,760
Oklahoma	156,665,705	41,638,213	3,104,120	17,300,211	16,165,221	18,435,200	16,435,200	38,061	118,230,544
Oregon	135,895,210	36,242,655	2,681,963	15,084,488	13,576,030	15,838,712	14,330,263	33,014	101,864,947
Pennsylvania	449,731,894	117,400,683	9,064,468	49,959,629	44,963,668	52,457,610	47,461,647	109,259	340,270,247
Rhode Island	46,196,168	13,161,363	1,092,957	5,114,832	4,605,349	5,370,574	4,859,091	11,223,579	34,974,589
South Carolina	186,823,424	37,703,138	3,818,557	20,486,741	18,438,067	21,511,078	19,462,404	33,584,626	153,338,798
South Dakota	37,031,338	8,143,124	1,092,957	3,650,215	3,285,193	3,832,726	3,467,704	9,159,760	28,543,378
Tennessee	250,893,359	66,522,917	5,274,398	27,277,094	24,549,384	28,640,948	25,913,239	60,953,096	189,940,263
Texas	1,075,095,895	252,423,854	19,413,544	112,704,101	101,433,691	118,339,307	107,068,896	261,188,353	813,907,542
Utah	121,521,416	28,362,690	2,266,707	12,475,746	11,228,171	13,099,533	11,851,958	29,522,928	91,998,488
Vermont	31,299,065	6,590,941	1,092,957	2,954,438	2,658,994	3,102,160	2,806,716	7,603,928	23,695,137
Virginia	299,990,870	79,717,764	6,083,412	32,943,451	29,649,106	34,590,623	31,296,278	72,881,053	227,109,817
Washington	232,881,501	59,195,558	4,502,489	25,888,343	23,299,509	27,182,761	24,593,926	56,577,219	176,304,282
West Virginia	80,231,079	22,891,709	1,908,164	8,882,787	7,994,509	9,326,927	8,438,648	19,491,678	60,739,401
Wisconsin	219,603,832	60,304,853	4,644,821	24,348,556	21,914,600	25,567,034	23,132,078	53,351,486	166,252,346
Wyoming	32,835,822	6,914,550	1,092,957	3,099,498	2,789,548	3,254,473	2,944,523	7,977,274	24,858,548
District of Columbia	20,100,949	4,232,848	1,092,957	1,897,405	1,707,664	1,992,275	1,802,535	4,883,410	15,217,539
Puerto Rico	128,646,346	28,086,566	1,937,867	12,590,010	11,331,009	13,219,510	11,960,509	31,253,889	97,392,457
Dept of the Interior	97,500,283		3,900,011					97,500,283	
American Samoa	7,130,299		356,515					1,732,285	5,398,034
Guam	16,817,987		840,899					4,085,833	12,732,154
Northern Marianas	5,088,893		254,445					1,236,317	3,852,576
Virgin Islands	8,975,061		448,753					2,180,439	6,794,622
Freely Associated	6,579,306							1,598,407	4,980,899
Other	20,000,000							20,000,000	
Unallocated									

A - C Attachments

NOTE: The minimum total amount that a State must pass on to LEAs (excluding funds in a risk pool) is the Total Award (in Column B) less the amount in available to the State for Admin (Column D), less the amount set-aside for other activities (in either Column E, F, G, or H). If a State establishes a risk pool, at least 10 Percent of the amount ACTUALLY set aside (under Column E or G) must be used for the risk pool.

FISCAL YEAR 2019 ALLOCATIONS FOR PRESCHOOL GRANTS
INDIVIDUALS WITH DISABILITIES EDUCATION ACT - PART B, SECTION 619 - TABLE II

A	B	C	D	E	F	G
	Total Award	Maximum State Set-Aside	Maximum Available for Administration	Base Payment for LEAs (1997 Flow-Through)	Allocation to LEAs Based on Population/Poverty Factors	Minimum Flow-Through to LEAs
TOTAL	\$891,120,000	\$102,208,610	\$20,441,701	\$270,098,117	\$18,873,273	\$288,911,390
Alabama	\$5,819,670	\$1,506,410	\$301,282	\$3,981,010	\$332,250	\$4,313,260
Alaska	\$1,298,113	\$339,351	\$67,870	\$867,870	\$61,955	\$958,762
Arizona	\$5,624,873	\$1,423,462	\$284,592	\$3,756,686	\$444,725	\$4,201,411
Arkansas	\$5,499,802	\$1,448,167	\$289,633	\$3,827,091	\$324,544	\$4,051,635
California	\$39,237,887	\$10,237,861	\$2,047,572	\$27,055,716	\$1,944,210	\$28,999,926
Colorado	\$5,053,316	\$1,331,682	\$269,336	\$3,519,254	\$202,380	\$3,721,634
Connecticut	\$5,028,809	\$1,324,148	\$264,829	\$3,499,346	\$205,315	\$3,704,661
Delaware	\$1,291,639	\$337,513	\$67,502	\$891,952	\$62,174	\$954,126
Florida	\$19,072,961	\$4,969,565	\$993,911	\$13,133,108	\$970,298	\$14,103,406
Georgia	\$10,213,059	\$2,625,148	\$525,029	\$6,937,513	\$650,997	\$7,587,910
Hawaii	\$1,030,091	\$264,185	\$52,837	\$695,791	\$70,115	\$765,906
Idaho	\$2,241,927	\$590,327	\$118,065	\$1,560,066	\$91,534	\$1,651,600
Illinois	\$18,074,298	\$4,761,020	\$952,204	\$12,562,011	\$731,267	\$13,313,278
Indiana	\$9,123,308	\$2,402,282	\$480,456	\$6,348,542	\$372,484	\$6,721,026
Iowa	\$4,092,406	\$1,077,581	\$215,516	\$2,847,740	\$167,085	\$3,014,825
Kansas	\$4,443,384	\$1,169,998	\$239,999	\$3,091,971	\$181,415	\$3,273,386
Kentucky	\$6,170,795	\$1,744,525	\$348,905	\$4,610,280	\$355,990	\$4,966,270
Louisiana	\$6,710,396	\$1,747,250	\$51,450	\$4,726,622	\$427,524	\$7,174,146
Maine	\$2,876,855	\$678,518	\$138,703	\$1,793,129	\$105,208	\$1,898,337
Maryland	\$6,826,505	\$1,798,726	\$359,745	\$4,759,517	\$274,262	\$5,027,779
Massachusetts	\$10,142,049	\$2,670,529	\$534,105	\$7,057,443	\$414,077	\$7,471,520
Michigan	\$12,828,546	\$3,381,792	\$676,350	\$8,937,000	\$609,794	\$9,446,794
Minnesota	\$7,616,131	\$2,005,423	\$401,084	\$5,299,759	\$310,949	\$5,610,708
Mississippi	\$4,348,127	\$1,140,418	\$228,083	\$3,013,798	\$193,911	\$3,207,709
Missouri	\$6,146,007	\$1,606,543	\$321,308	\$4,245,633	\$293,831	\$4,539,464
Montana	\$1,219,131	\$316,942	\$63,388	\$837,571	\$64,618	\$902,189
Nebraska	\$2,308,999	\$608,333	\$121,666	\$1,607,650	\$93,016	\$1,700,666
Nevada	\$2,350,690	\$601,100	\$120,220	\$1,583,373	\$166,217	\$1,749,590
New Hampshire	\$1,597,190	\$420,560	\$84,112	\$1,111,420	\$65,210	\$1,176,630
New Jersey	\$11,665,277	\$3,071,614	\$614,322	\$8,117,395	\$476,268	\$8,593,663
New Mexico	\$3,277,093	\$860,595	\$172,119	\$2,274,308	\$142,190	\$2,416,498
New York	\$34,601,816	\$9,111,217	\$1,822,243	\$24,078,335	\$1,412,264	\$25,490,599
North Carolina	\$11,681,108	\$3,055,976	\$610,795	\$8,070,782	\$656,350	\$8,627,132
North Dakota	\$639,308	\$215,788	\$43,157	\$361,294	\$62,226	\$423,520
Ohio	\$12,858,167	\$3,358,418	\$671,683	\$8,875,335	\$624,414	\$9,499,749
Oklahoma	\$3,799,278	\$971,202	\$194,240	\$2,566,608	\$261,468	\$2,828,076
Oregon	\$3,936,901	\$1,035,214	\$207,042	\$2,735,579	\$166,008	\$2,901,587
Pennsylvania	\$14,289,103	\$3,765,566	\$753,113	\$9,851,311	\$572,226	\$10,523,537
Rhode Island	\$1,715,716	\$451,243	\$90,248	\$1,192,506	\$69,967	\$1,262,473
South Carolina	\$7,320,975	\$1,927,704	\$385,540	\$5,094,371	\$298,900	\$5,393,271
South Dakota	\$1,502,294	\$395,572	\$79,114	\$1,045,385	\$61,337	\$1,106,722
Tennessee	\$7,132,248	\$1,854,212	\$370,842	\$4,900,152	\$377,884	\$5,278,036
Texas	\$24,072,498	\$6,059,083	\$1,211,816	\$16,012,409	\$2,001,006	\$18,013,415
Utah	\$3,634,977	\$958,524	\$191,704	\$2,533,105	\$143,348	\$2,676,453
Vermont	\$897,688	\$228,707	\$45,741	\$599,167	\$69,814	\$668,981
Virginia	\$9,356,456	\$2,464,199	\$492,839	\$6,512,172	\$382,085	\$6,894,257
Washington	\$8,375,301	\$2,205,322	\$441,064	\$5,828,035	\$341,944	\$6,169,979
West Virginia	\$3,571,871	\$940,518	\$188,103	\$2,485,821	\$145,832	\$2,631,653
Wisconsin	\$9,711,527	\$2,557,167	\$511,433	\$6,757,860	\$396,500	\$7,154,360
Wyoming	\$1,094,183	\$281,499	\$56,299	\$743,860	\$68,824	\$812,684
District of Columbia	\$250,970	\$65,675	\$13,135	\$168,485	\$16,810	\$185,295
Puerto Rico	\$3,247,482	\$835,286	\$167,257	\$2,172,343	\$238,653	\$2,411,196
Dept of the Interior	\$0	\$0	\$0	\$0	\$0	\$0
American Samoa	\$0	\$0	\$0	\$0	\$0	\$0
Guam	\$0	\$0	\$0	\$0	\$0	\$0
Northern Marianas	\$0	\$0	\$0	\$0	\$0	\$0
Virgin Islands	\$0	\$0	\$0	\$0	\$0	\$0
Freely Associated	\$0	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0	\$0

APPENDIX C

**CONNECTICUT STATE DEPARTMENT OF EDUCATION
FINANCE AND INTERNAL OPERATIONS OFFICE**

BUREAU OF GRANTS MANAGEMENT

PREPAYMENT GRANTS

LOCAL FISCAL PROCESSING MANUAL

JULY 2017

Introduction

State and federal prepayment grants are awarded to achieve specific educational goals, to meet the needs of particular segments of school populations or to operate specialized educational programs. Funds distributed to grantees to accomplish these objectives are either entitlement-based where the amount of funds per grantee is determined by statutory formula and the funds are reserved for that grantee pending application and approval, or discretionary/competitive where the amount of funds and number of grantees is determined through a request for proposal (RFP) submission and evaluation.

The State Department of Education (SDE) currently processes over 50 state and federal prepayment grants which involve the approval of approximately 2,500 grantee projects on an annual basis. While the educational program needs of each project can vary substantially, the fiscal processing of these grants follows standard procedures with the submission of a budget, cash draw down requests, and a final statement of expenditures. This manual provides a brief description of the steps a grant recipient must follow to satisfy the fiscal requirements of prepayment grants.

Role of the Bureau of Grants Management

While the Bureau of Grants Management (BGM) does not approve individual grant projects and budgets, we are involved in the processing of prepayment grants through:

- the calculation of final entitlements for grants with statutory distribution formulas;
- the maintenance of the automated SDE Prepayment Grant System which includes the creation of budget (ED114) formats and documents and the collection and processing of statements of expenditures (ED141);
- the operation of the SDE Cash Management system which processes the monthly cash requests (ED111) and calculates monthly payment amounts; and
- the invoicing of payments.

General Grant Information

Coding:

In order to use automated systems in the processing of grants, it is imperative that grant project numbers use a similar format and remain the same throughout the project period. Grant numbers contain the following fields.

Vendor Code:

The five-digit vendor code specific to each grantee.

Fund Number:

Five digits to identify the source of the grant funds.

Examples: 11000 = State appropriation grants
12060 = Federal grants
12052 = State Bond Funded grants
13009 = State Bond Funded grants
13010 = State Bond Funded grants

The selection of the allowable line items of a particular grant is made by the SDE program manager who is guided by the grant's legislation or contractual agreement. While most grants allow for considerable latitude as to the number and variety of allowable line items, some grants are very restrictive. For example, grants awarded for the acquisition of educational materials would not allow salary, professional/technical, or pupil services, while grants awarded for instructional programs may not allow the purchase of equipment. If a line item does not appear on the grant's budget, grantees cannot expend funds for that purpose. Grantees must not try to place the expenditure in another category.

Questions regarding the allowability of a specific expenditure or its placement in a particular line-item must be referred to the grant program manager or contact person shown in the application or RFP.

Budgets must be submitted with grant program materials by the due date shown on the application/RFP.

2. Obtain Grant Award Letter which will include a copy of the approved budget.

After the program application/RFP and budget have been approved, a grant award letter is issued. The approved budget and grant award letter are available on the ED114 Prepayment Grant System under the ED114 reports area, "Approved Grant Award Letter" or "Approved Budgets".

It is important to review the letter and budget as follows:

1. Check the grant number. It is the same on the attached budget and should agree with the original budget submitted. This number will be used as the accounting code for all fiscal grant activities.
2. Check the terms of the letter. Note any special condition regarding the timing of expenditures, e.g. Title I grants are approved for a two-year period but 85% of the funds must be expended within the first fifteen months.
3. Check the corresponding budget. Ensure that the line-item amounts and the total approval agree with your records.
4. Check the grant award period. The award period assigned to a recipient's grant specifically identifies the operational life of the grant, i.e., the time allowed for the recipient to complete all program activities.

If there are any questions regarding the grant award letter or budget information, contact the grant program manager shown on the letter.

3. Operate the grant throughout the allowable period.

The start date is the date the grantee can begin program activities. No financial liabilities can be incurred prior to that date.

Grant award periods can allow expenditures over one or two years as follows:

One-year Grants/Carryover Projects:

Any grant which begins in a given fiscal year and ends by June 30 of that fiscal year is considered a one-year grant.

With rare exception, state prepayment grants are awarded as one-year grants. Grantees must complete program activities by June 30. They must fully encumber funds by June 30 but can liquidate encumbrances through July 30. These grants cannot be carried over and cannot be amended after June 30. No payments can be made in a subsequent year to cover prior year activities. Unexpended funds must be refunded and cannot be reallocated in a subsequent year.

Any exception to the one-year grant period for a state grant is made only under special circumstances. Specific provisions for processing the grant are determined on a case-by-case basis.

The ED111 must be filed through the Internet based Cash Management Reporting system. The amount listed for expenditures each month should only include expected expenditures through the report date and should be estimated as accurately as possible. The initial payment on a prepayment grant project is equal to the expenditure amount of the ED111. Subsequent monthly payments are equal to the cumulative (from the beginning date of the grant period through the ED111 reporting period) ED111 expenditure amount less any prior payments. Revisions to ED111s can be made up through the due date of the ED111.

The State Department of Education (SDE) will determine excess cash balances at the end of the fiscal year. Any subrecipient found to have an excess cash balance of \$100,000 will be required to submit a written explanation of the reason for the balance and the steps they will take to minimize excess cash balances in the future. Actual cash disbursements (for federal grants only) will also need to be reported in October and April of the state fiscal year. Districts will use the Department's ED111X form to submit this information.

In addition, federal regulations give SDE authority to place special conditions and restrictions on subrecipients if it is determined there is a history of unsatisfactory performance or if the subrecipient has a management system that does not meet financial standards. Special conditions include making payments on a reimbursement basis and requiring additional detailed financial reports.

If grant recipients have questions regarding the timing or amount of grant payments, they should contact Jeffrey Lindgren of the Bureau of Fiscal Services at 860-713-6624.

5. Monitor expenditures; request budget revisions as necessary.

Periodic checks of actual expenditures to the approved budget should be made throughout the life of a grant. If it appears expenditures may exceed individual line items, the budget should be modified.

Approval of changes to the categories of grant expenditures (budget revisions) must be requested when:

1. A revision could result in the need for additional funds (Competitive/Discretionary grants only).
2. Cumulative transfers among direct cost categories are expected to exceed ten percent of the total approved budget whenever the grant exceeds \$100,000, i.e. unallowed variances will be calculated by adding up all line item overexpenditures and comparing them to 10 percent of the total approval.
3. For Indirect Costs, the revision would increase line 917 by over \$200, or there are proposed costs of any amount when no line 917 was approved.

Please note that the above revisions are cost revisions only. The complete variance policy also requires approval of revisions that may not change a line item amount when certain programmatic changes are made. See Attachment 8 for the current Budget Revision (Variance) Policy.

Budget revision approval should be requested prior to implementing the new expenditure pattern but no later than:

- May 1- for one-year grants ending June 30, and two-year grants in the first year of approval.
- February 1 – for two-year grants ending June 30 in the second year of approval.
- Sixty days prior to the end of a grant with an ending date other than June 30.

A sample of a budget revision request form available is attached (Attachment 5). Also attached is a copy of the form used for notification of approval which will accompany the revised budget (Attachment 6). Changes to the total amount awarded will be approved through the issuance of a revised grant award.

7. Assist in resolution of line-item variances or questioned costs, if necessary.

If a grantee has a line item expenditure in excess of the approved budget which exceeds the State Department of Education's (SDE) variance policy (Attachment 8), the SDE will request that the grantee submit in writing any documentation that would eliminate the variance.

Questioned costs arise when the local auditor reports that funds have not been expended or classified appropriately. The SDE Office of Internal Audit is informed of these costs when the audit is submitted. Program managers will work with our Office of Internal Audit to resolve these issues.

If after reviewing variances or questioned costs, a determination is made that a refund must be collected from the grant recipient, a refund request will be issued from the SDE Bureau of Fiscal Services.

At that time, the grantee may either repay the funds or request a hearing with the SDE's Appeals Committee. This committee will reach a final decision whether the variance or questioned cost can be eliminated, or if the refund must be made.

Questions regarding questioned costs can be referred to the Office of Internal Audit at 860-713-6540.

Questions regarding variances can be referred to Jeffrey Lindgren in the Bureau of Fiscal Services at 860-713-6624.

Questions regarding refunds can be referred to Nashrin Bhura in the Bureau of Fiscal Services at 860-713-6674.

Budget Object Codes

I. General Description

The Connecticut State Department of Education is using object code definitions from the United States Department of Education publication "Financial Accounting for Local and State School Systems." (<http://nces.ed.gov/pubs2009/2009325.pdf>) Per federal definition, an object is used to describe the service or commodity obtained as the result of a specific expenditure. There are nine major object categories which are defined below. These major categories use a single digit followed by two zeroes; more specific object classifications replace one or both of the zeroes with other figures. (e.g., the major category "Purchased Professional and Technical Services" is code 300. At the second level of detail, the code is 340 for "Other Professional Services", 320 for "Professional Educational Services", and 330 for "Employee Training and Development Services". At the lowest level of detail, codes 321 and 322 further breakdown "Professional Educational Services" to "Tutors" and "In Service", respectively.) Letters A and B are used to further define the second level of detail for the Personal Services - Salaries category.

An analysis of object code usage throughout the department has allowed us to develop the attached master budget with object codes of varying levels of detail. A standard description of each is also provided.

For a specific grant, it may be necessary to modify what can be included in a given object based on the grant legislation. Please review the instructions for specific grant budget development carefully before requesting an ED114 form from the Bureau of Grants Management.

II. Major Object Code Definitions

100 Personal Services - Salaries

Amounts paid to both permanent and temporary grantee employees, including personnel substituting for those in permanent positions. This includes gross salary for personal services rendered while on the payroll of the grantees.

200 Personal Services - Employee Benefits

Amounts paid by the grantee on behalf of employees; these amounts are not included in the gross salary, but are in addition to that amount. Such payments are fringe benefit payments and, while not paid directly to employees, nevertheless are part of the cost of personal services.

300 Purchased Professional and Technical Services

Services which, by their nature, can be performed only by persons or firms with specialized skills and knowledge. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, accountants, etc.

400 Purchased Property Services

Services purchased to operate, repair, maintain, and rent property owned or used by the grantee. These services are performed by persons other than grantee employees. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

320 Professional Educational Services

Services supporting the instructional program and its administration. Included are curriculum improvement services, assessment, counseling and guidance services, library and media support, and contracted instructional services.

321 Tutors (Instructional Non-Payroll Services)

Payments for services performed by qualified persons directly engaged in providing learning experiences for students. Include the services of teachers and teachers' aides who are not on the payroll of the grantee.

322 In-service (Instructional Program Improvement Services)

Payments for services performed by persons qualified to assist teachers and supervisors to enhance the quality of the teaching process. This category includes curriculum consultants, in-service training specialists, etc., who are not on the grantee payroll.

323 Pupil Services (Non-Payroll Services)

Expense for certified or licensed individuals who are not on the grantee payroll and who assist in solving pupils' mental and physical problems. This category includes medical doctors, therapists, audiologists, neurologists, psychologists, psychiatrists, contracted guidance counselors, etc.

324 Field Trips

Costs incurred for conducting educational activities off site. Includes admission costs to educational centers, fees for tour guides, etc.

325 Parental Activities

Expenditures related to services for parenting including workshop presenters, counseling services, baby-sitting services, and overall seminar/workshop costs.

330 Employee Training and Development Services

Services supporting the professional and technical development of school district personnel, including instructional, administrative, and service employees. Included are course registration fees (that are not tuition reimbursement), charges from external vendors to conduct training courses (at either school district facilities or off-site), and other expenditures associated with training or professional development by third-party vendors.

340 Other Professional Services

Professional services other than educational services that support the operation of the school district. Included, for example, are medical doctors, lawyers, architects, auditors, accountants, therapists, audiologists, dieticians, editors, negotiations specialists, paying agents, systems analysts, and planners.

341 Audit

Direct cost for the audit of the grant program by an independent auditor. This category is separated from object code 340 as many grants do not include this cost as an eligible grant expenditure.

580 Travel

Expenditures for transportation, meals, hotel and other expenses associated with staff travel. Per diem payments to staff in lieu of reimbursement for subsistence (room and board) are also included.

640 Books and Periodicals

Expenditures for books, textbooks, and periodicals prescribed and available for general use, including reference books. This category includes the cost of workbooks, textbook binding or repairs, and textbooks that are purchased to be resold or rented. Also recorded here are the costs of binding or other repairs to school library books.

650 Supplies—Technology Related

Technology-related supplies include supplies that are typically used in conjunction with technology-related hardware or software. Some examples are CDs, flash or jump drives, parallel cables, and monitor stands. Software costs below the capitalization threshold should be reported here.

710 Land and Land Improvements

Expenditures for the purchase of land and the improvements thereon. Purchases of air and mineral rights, for example, are included here. Also included are special assessments against the school district for capital improvements such as streets, curbs, and drains.

720 Buildings

Expenditures for acquiring existing buildings, except payments to public school housing authorities or similar agencies. Expenditures for the contracted construction of buildings, for major permanent structural alterations, and for the initial or additional installation of heating and ventilating systems, fire protection systems, and other service systems in existing buildings are recorded under object 450. Buildings built and alterations performed by the school district's own staff are charged to objects 100, 200, 600 and 730, as appropriate. This code is used with governmental funds only.

730 Equipment

Expenditures for initial, additional, and replacement items of equipment, such as machinery, furniture and fixtures, and vehicles.

734 Technology-Related Hardware

Expenditures for technology-related equipment and technology infrastructure. These costs include those associated with the purchase of network equipment, servers, PCs, printers, other peripherals, and devices. Technology-related supplies should be coded to object code 650, Supplies—Technology Related.

735 Technology Software

Expenditures for purchased software used for educational or administrative purposes that exceed the capitalization threshold. Expenditures for software that meet the standards for classification as a supply should be coded to object code 650, Supplies—Technology Related.

914 Internal Transfers

Includes all transactions conveying financial resources from one fund to another within the district.

CONNECTICUT STATE DEPARTMENT OF EDUCATION
GRANT AWARD NOTIFICATION

1 Grant recipient

4 Award Notification

Grant Type: Entitlement
Statute: P.L. 105-17
CFDA#: 84.027

Grant Number: 00000-12060-20977-2018-82032- 170002-
(Vendor-Fund – SPID –Budget.Refer.-Program-Chartfield 1-Chartfield 2)

2 Grant Title

5 Award Period

7/01/2017-6/30/2019

IDEA-PART B, SECTION 611

3 Education Staff

Program Manager:
Name and Telephone Number of SDE Program Manager
Payment & Expenditure Inquiries:
Jeffrey Lindgren 860-713-6624

6 Authorized Funding

Grant Amount: \$2,026,393

Funding Status: Final

7 Terms and Conditions of Award

This grant is contingent upon the continuing availability of funds from the grant's funding source and the continuing eligibility of the State of Connecticut and your town/agency to receive such funds.

Fiscal and other reports relating to this grant must be submitted as required by the granting agency. Written requests for budget revisions for expenditures made between July 1, 2017 and June 30, 2018 must be received at least 60 days prior to the expiration of the grant period but no later than May 1. For grants awarded for two-year periods beginning July 1, 2017, final second-year budget revision requests covering the entire two-year period must be received at least 60 days prior to the expiration of the grant period but no later than February 1. The grantee shall provide for an audit acceptable to the granting agency in accordance with the provision of Sections 7-394a and 7-396a of the Connecticut General Statutes. The following attachment(s) are incorporated by reference: ED114.

The grant may be terminated upon 30 days written notice by either party. In the event of such action, all remaining funds shall be returned in a timely fashion to the granting agency.

Associate Commissioner

7/01/2017



ED111 Monthly Cash Management Report

Report Date: 07/2017

Selected District: 000-000 - TOWN

User: TOWN

Grant Code	Grant Description	Budget	Payments*	Cumulative Expenditures
12060-20679-2017-82070-170002-	TITLE I Improving Basic Programs	14,614	13,000	14,614
12060-20679-2017-82070-170002-	TITLE I Improving Basic Programs	12,294	0	3,000
12060-20826-2016-82079-170002-	TITLE II PART D TECHNOLOGY	260	260	0
12060-20826-2015-82079-170002-	TITLE II PART D TECHNOLOGY	94	94	0
12060-20858-2015-84131-170002-	TITLE II-PART A TEACHERS	5,537	3,000	5,537
12060-20858-2014-84131-170002-	TITLE II-PART A TEACHERS	5,249	0	1,000
12060-20873-2015-84131-170002-	TITLE IV - SAFE & DRUG FREE SCHOOLS	1,042	1,042	0
12060-20873-2015-84131-170002-	TITLE IV - SAFE & DRUG FREE SCHOOLS	786	0	300
12060-20909-2014-84131-170002-	TITLE V-INNOVATIVE EDUCATION STRATEGIES	1,107	1,107	0
12060-20909-2015-84131-170002-	TITLE V-INNOVATIVE EDUCATION STRATEGIES	519	0	200

* Payments appearing in this column may lag one month behind.



Attachment 6

STATE OF CONNECTICUT
DEPARTMENT OF EDUCATION



SUPERINTENDENT OF SCHOOLS

Date: 3/23/2017

Grantee:

Core-CT Grant No: 000-000 12060 - 20784 - 2018 - 84002

CFDA Number: 84.002A

Grant Title: ADULT EDUCATION

Grant Type: FEDERAL

Grant Amount: \$126,099

Grant Period: 7/1/2017 - 6/30/2018

Program Manager: Susan Pierson

Statute: P.L. 105-220

Dear :

This is to inform you that the requested Budget revision for the project noted above is approved. Attached is the approved ED114 budget form.

This budget has been approved by Program Manager, Susan Pierson, on 3/23/2017.

Enclosure: ED114

-19-

Grantee Name: _____ User ID: 000-000
 Grant Name: EDUCATION OF HOMELESS CHILDREN AND YOUTH Auth Amt: 30,230
 Fund: 12060 Spid: 20770 Bud Ref Yr: 2010 Prog Code: 82079 CF1: _____ CF2: _____
 Grant Period: 7/1/2010 - 6/30/2011

Code	Description	PGM BUD	FY 07-08 PGM EXP	EVAL BUD	FY 07-08 EVAL EXP
111A	ADMIN/SPVR				
111B	TEACHERS				
112A	EDUC.AIDES				
112B	CLERICAL				
119	OTHER				
200	EMPL.BEN.	1,685	1,335	0	0
321	TUTORS	14,400	13,100	0	0
322	IN SERVICE				
323	PUPIL SERV.				
324	FIELD TRIP	2,500		0	
325	PARENT ACT				
330	O.PRO/TCH/SV	1,000	1,000	0	0
331	AUDIT				
400	PURC/PROP/SV	0	0	230	230
510	PUPIL TRANS.	2,700		0	
530	COMM.				
580	TRAVEL				
611	INSTR.SUPP.	5,000		0	
612	ADMIN.SUPP.				
642	LIBR.BOOKS				
690	OTH.SUPP.	2,715		0	
700	PROPERTY				
940	INDIR.COST				
TOTL	TOTAL	30,000	15,435	230	230
X001	ELEM/SEC EXP				
X0FA	FISCAL AGENT	0	1	0	0

I hereby certify that the expenditures covered by this statement are proper and valid claims.

_____ Date

 Superintendent Of Schools
 Or
 Resc Director Or Agency Head

Prepayment Grant Budget Revision Policy
In accordance with Federal Regulations 34CFR 80.30

b. General Revisions

Prior approval must be requested for all grants regardless of approval amount when:

- b. there is a revision to the scope or objectives of the project (regardless of whether there is an associated budget revision requiring prior approval), i.e. *changes to grade levels being served, type or number of pupils served, project location, or a shift in the focus or outcome of the project.*
- b. there is a need to extend the period of availability of funds. *Requests to schedule project activities beyond the ending date are not routine and may not be approved due to legislative constraints.*
- c. there is a change in key persons *such as the local grant program manager* if the persons have been specified in an application or a grant award.
- d. if contracting out, subgranting or otherwise obtaining the services of a third party to perform activities which are central to the purposes of the award, if the activities were previously approved to be performed by local personnel, *i.e. the nature of the service is different than originally approved, as if it is no longer provided by the grantee. For example, if a grantee is approved to hire special education teachers, but pupils are instead served by an outside facility, prior approval would be required. However, if your application included clerical salaries but services are purchased through a temporary agency, no budget revision request is required, as that function is not central to the grant's objective.*

2. Direct Cost Revisions

Prior approval must be requested for:

- a. any revision which will result in the need for additional funds. *For the most part, expenditures over the approved grant award must come from local sources. However, while entitlement grants such as Title 1 cannot be increased, competitive grants awarded through a request for proposal process may, in rare cases, be awarded additional funds. Commitments over the original award approval should never be made without receiving a revised grant award.*
- b. cumulative transfers among direct cost categories which are expected to exceed ten percent of the current total approved budget, whenever the grant exceeds \$100,000. *In contrast with the previous policy the requirement for budget revisions is based on the total approval, not on individual line items. Unallowed variances will be calculated by adding up all line item overexpenditures and comparing them to 10 percent of the total approval.*
- c. transfer of funds allotted for training allowances (i.e. from direct payments to trainees to other expense categories). *Training allowances are direct payments to adults to acquire employable skills and do NOT include stipends or tuition reimbursement. Training allowances are not allowed under existing state and federal grant programs.*

3. Indirect Cost Revision (Line Item 917-Indirect Costs) No change from previous policy.

Prior approval must be requested for:

- a. any increase of over \$200 to an approved line item 917.
- b. any expenditure of indirect costs made when no line item 917 was approved.

Requests for prior approval must be addressed in writing to the State Department of Education grant program manager. Failure to request prior approval for any of the above conditions will result in unallowed expenditures that must be refunded at the close of the grant period.