

**IDEA End of Year Close-Out and Carryover Processes**

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**Together We Can**

**Vision**  
All students in Colorado will become educated and productive citizens capable of succeeding in a globally competitive workforce.

**Mission**  
The mission of CDE is to shape, support, and safeguard a statewide education system that prepares all students for success in a globally competitive world.

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**1/12<sup>th</sup> Salary Payments Update**

- Beginning with FY 14-15 the IDEA payment process will change
- All approved salary and non-salary expenditures for FY 14-15 will be processed through a Request for Funds form
- The FY 13-14 automatic salary payments will continue through August 2014
- More information to follow during the breakout session
- The following presentation will only cover the FY 13-14 closeout process

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## Why is EOY necessary?

- Only two budget revision windows during the Fiscal Year
- Reconcile FY 13-14 IDEA Part B and Preschool accounts
- Calculate FY 14-15 carryover amount
- Closeout payment will be calculated based on submission

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## IDEA End of Year Process

- **Timeline and steps to complete End of Year:**
  - Log into the Budget Expenditure System: <https://cdeapps.cde.state.co.us/index.html>
  - July 1, 2014 through September 30, 2014(EDGAR 34CFR\$80.41 (b)(4))
  - EOY submission should include actual expenditures for FY 13-14
  - Only line items that changed during the course of the year should be updated
  - The unapproved amount will increase with every line item changed
  - When all line items have been updated, AUs need to click the "Submit" button in order to close the process

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## Submit Page

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### IDEA Closeout Payment

- FY 13-14 automatic salary payments will continue through August 2014
- End of Year Expenditures Report must be submitted in order for a closeout payment to be issued
- FY 13-14 closeout payments will be processed on the pay cycle following submittal
  - Example:
    - If EOY is submitted on July 2<sup>nd</sup>, 2014 - closeout payment will be issued on July 15<sup>th</sup>, 2014
    - If EOY is submitted on July 16<sup>th</sup>, 2014 – closeout payment will be issued on August 15<sup>th</sup>, 2014
- Final reconciliation will be completed for all AUs during the October 2014 pay cycle

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### FY 14-15 Carryover

- IDEA funds are available for a period of 27 months
- FY 2012-2013(July 1, 2012- September 30, 2014)
- There are only 3 AUs that still have FY 13 funds
- IDEA Part B and Preschool funds are categorical - they are associated with a certain AU for the duration of the grant
- Any unspent funds cannot be used by the AU or CDE
- CDE always uses oldest funds first to avoid reverting them to the USDOE

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### Carryover Calculation

- Carryover is calculated using the following method:
  - Current Year Available Funds less approved current year expenditures = remaining funds
- Any unapproved amounts during EOY review become part of the carryover
- Carryover cannot exceed current year allocation. If carryover exceeds current year allocation, then current year allocation becomes the new carryover
- Final carryover amount is determined after the October 2014 reconciliation

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## Cash on Hand

- EDGAR 34CFR§80.41 (c)(3)
- Determined during the EOY approval process
- If the reported expenditures are less than the amount received, the AU has cash on hand
- Any cash on hand will need to be returned to CDE
- The returned funds are part of the FY 14-15 carryover amount

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## IDEA Part B Allocations

- § 300.705 Subgrants to LEAs.
- Each State shall allocate funds as follows:
  - **Step One** - SEA must award each LEA the amount the LEA would have received in FY 99 if the state had distributed 75 percent of its grant for that year
  - **Step Two** - Of the funds available after Step One, the SEA must distribute 85 percent to LEAs based on relative numbers of children enrolled in public and private elementary schools within the LEA's jurisdiction
  - **Step Three** - Of the funds available after Step One, the SEA must distribute 15 percent to LEAs based on the relative numbers of children living in poverty, as determined by the SEA

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## Base Payment Adjustments

- **Base Payment Adjustments**
  - Permitted only in the following scenarios:
    - **If a new LEA is created** -
      - The State must divide the base payments of the LEAs that would have been responsible for serving children with disabilities now being served by the new LEA. The funds are then divided between the prior serving LEA and the new LEA based on relative numbers of children with disabilities ages 3 through 21 currently served by the LEAs
    - **If two or more LEAs combine** -
      - The State must combine the two base payments of the merged LEAs
    - **If two or more LEAs, geographical boundaries or administrative responsibility for providing services to children with disabilities ages 3 through 21 change** -
      - The base payments of the affected LEAs must be redistributed based on the relative numbers of children with disabilities ages 3 through 21 currently served by each LEA

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## FY 14-15 Budget

- The FedApp system will be open to the AUs for FY 14-15 Original Budget submission starting May 19<sup>th</sup> 2014
- Always keep in mind that the approved narrative drives the budget
- If an item is not approved in the narrative, it will also be denied in the budget
- Always reference the “Allowable Costs” tab in your narrative
- FY 14-15 Allocation amounts will be in the system as of May 16<sup>th</sup> 2014
- Carryover will be added to the system after the October 2014 reconciliation

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## Allowable Costs

Object Codes	Allowable/Unallowable Uses of IDEA Funds
	<b>Allowable Uses:</b>
0730	The needs for the assistive technology device must be documented on the child's IEP and must be above and beyond equipment purchased for general education students.
0735	
	<b>Unallowable Uses:</b>
	Equipment that is not specifically required in the IEPs of children with disabilities.
	<b>Allowable Uses:</b>
	The narrative must detail the costs to be covered by IDEA funding. These costs may include:
0100	
0200	* Salary and benefits of a special education licensed and endorsed child find coordinator
0540	* Advertising of Child Find activities
0610	* Assessment materials
0730 or 0735	* Equipment used for assessment
	<b>Unallowable Uses:</b>
	Universal screenings
	Proportionate share funding for students with disabilities parentally placed in private schools

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## IDEA Timeline FY2014-2015

Federal Application Narratives (new/amendment) Window	May 1 - June 2, 2014
Federal Application Budget Window	May 19 - June 30, 2014
Performance Reports Deadline	July 1, 2014
EOY Expenditure Window	July 1 – September 30, 2014
EOY Expenditure Submission Deadline	September 30, 2014
Narrative Amendment # 1 Window	October 1-31, 2014
Budget Revision # 1 Window	November 3-14, 2014
Budget Revision # 1 Submission Deadline	November 14, 2014
Fiscal Self Audits Due	January 16, 2015
Narrative Amendment # 2 Window	February 2-27, 2015
Budget Revision # 2 Window	March 2-13, 2015
Budget Revision # 2 Submission Deadline	March 13, 2015

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