INDIVIDUALS WITH DISABILITIES EDUCATION ACT, PART B

AMENDMENTS of 1997

COMBINED APPLICATION FOR GRANTS GUIDELINES AND FORMS

FISCAL YEAR 2003

Basic Flow-Through (ages 3-21)
Preschool Flow-Through (ages 3, 4 and 5)

New Jersey Department of Education
Office of Special Education Programs
PTM. NO. 1503.15

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IDEA-B GUIDELINES
FY 2003

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PART I
PROGRAM ACRONYMS AND DEFINITIONS

ACRONYMS

Basic Flow-Through	FT
Comprehensive System of Personnel Development	CSPD
Education Department General Administrative Regulations	EDGAR
Free Appropriate Public Education	FAPE
Fiscal Year	FY
Individuals with Disabilities Education Act Amendments of 1997	IDEA 1997
Individuals with Disabilities Education Act, Part B	IDEA-B
Local Education Agency	LEA
New Jersey Administrative Code	N.J.A.C.
New Jersey Department of Education	NJDOE
New Jersey Statutes Annotated	N.J.S.A.
Office of Grants Management and Development	OGMD
Office of Special Education Programs	OSEP
Preschool Flow-Through	PS
State Education Agency	SEA
United States Department of Education	USDOE

DEFINITIONS

Amendment: a change made by the LEA to the budget or scope of an approved application for which the LEA has received a Notification of Grant Award.

Carry-Over: IDEA-B funds which the recipient has not obligated by the end of the project period for which the funds were awarded. These funds remain available for continued use for expenditures during the next project period.

Chart of Accounts: account classifications (dimensions) comprising the coding of accounts in New Jersey school financial operations to conform to the Generally Accepted Accounting Principles (GAAP), as stated by the National Council on Governmental Accounting.

Consortium Application: a joint consolidated application submitted by a lead LEA in which two or more eligible LEAs combine their allocations to provide comprehensive services, to students with disabilities.

Excess Cost: those costs that are in excess of the average annual per-student expenditure in an LEA during the preceding school year for an elementary or secondary school student, as may be appropriate.

Fiscal Year: FY 2003 refers to September 1, 2002 – August 31, 2003.

Flow-Through Funds: the portion of IDEA-B funds that each LEA is entitled to receive on a formula basis as mandated by IDEA.

Free Appropriate Public Education: special education and related services, which are provided to a child with disabilities in conformity with an individualized education program at no cost to the parents.

Indirect Cost: expenses incurred by the LEA for services included in the IDEA-B project, which are not directly identifiable with a federal program such as bookkeeping, accounting, purchasing, personnel and utilities. The cost to be charged to this program is calculated by applying the NJDOE approved Indirect Cost Rate (restricted rate only) to the application award amount.

Indirect Cost Rate: the ratio of total indirect costs to total direct costs, based on the LEA's actual expenditures, exclusive of any extraordinary or distorting expenditures such as capital outlay. Districts may obtain an approved calculated rate by completing and submitting an *"Application for Indirect Cost Rate"* to the NJDOE on an annual basis. State-operated programs must use the NJDOE established rate.

Instructional Equipment: equipment for use by students with disabilities and instructional staff for direct instruction. This includes tangible personal property (excluding computer software and kits), exclusive of real property, having a useful life of more than one year and an acquisition cost of more than **$2000** per unit including shipping and handling and/or installation charges.

Instructional Supplies: materials used to provide direct services to students with disabilities with a unit cost of $2000 or less**. All instructional computer software and kits, regardless of cost, are considered "instructional supplies."**

Local Education Agency: a public board of education or other public authority having administrative control of schools in a city, township or other political subdivision of the state.

Noninstructional Equipment: equipment used to provide other than direct services to students with disabilities. This includes tangible personal property (excluding computer software and kits), exclusive of real property, having a useful life of more than one year and an acquisition cost of more than **$2000** per unit including shipping and handling and/or installation charges.

Noninstructional Supplies: materials used to provide other than direct services to students with disabilities with a unit cost of **$**2000 or less, such as noninstructional reference books, assessment tools and/or other administrative supplies. **All noninstructional computer software and kits, regardless of cost, are considered "noninstructional supplies."**

Nonoperating Districts: local school districts that have no schools, but have one or more children residing within their jurisdiction.

Supplement not Supplant: the use of funds provided under IDEA-B by the LEA to supplement the level of state and local funds expended for the education of students with disabilities and in no case to replace(supplant) those state and local funds on an aggregate basis.

Private Schools: schools which provide elementary or secondary education, as determined under state law for students **placed by their parents or legal guardians,** that are controlled by other than the public authority. This includes secular and nonsecular schools. IDEA-B requirements apply to preschool age children enrolled in private early childhood programs by their parents.

Project Period: the time period during which programs may be conducted and obligations may be authorized. The project period for the FY 2003 IDEA-B Combined Application is September 1, 2002 to August 31, 2003.

Revisions: changes to an application requested by NJDOE during the application review process to ensure an approvable application. The changes are required prior to the issuance of the Notification of Grant Award

and Grant Acceptance Certificate.

Schoolwide Program: a program in which Title I funds are used to upgrade the entire educational program of a high-poverty school and in which Title I funds may be combined with funds from other federal, state and local sources. For this application there is a permissive use of IDEA-B funds for schoolwide programs, within certain limitations. (See Utilization of Funds Section for more information)

State Agency: an institution or party of the state which has direct responsibility established under state law *N.J.S.A.* 18A:7B; *N.J.A.C.* 6:9, for providing free public education to students with disabilities in schools or programs operated by the state. For IDEA-B funding purposes, state agencies are considered LEAs.

Students with Disabilities: pupils ages 3-21, evaluated and classified in accordance with *N.J.A.C.* 6A:3.

Tydings Amendment - the Tydings Amendment, Section 412(B) of the General Education Provisions Act, 20 U.S.C. 1225(B), authorizes that any funds not obligated at the end of the federal funding period shall remain available for obligation for an additional period of 12 months.

PART II
GENERAL PROVISIONS

PURPOSE
These guidelines establish policies and procedures for the use of funds awarded under the Individuals with Disabilities Education Act, Part B (IDEA-B). The guidelines delineate responsibilities for requesting, controlling and reporting the use of the funds. The application form is included for requesting and allocating these funds.

SCOPE
The provisions of IDEA-B, with respect to the right to a free appropriate public education (FAPE) and all other rights and protections for students with disabilities and their parents, are applicable to all public and private education agencies in the state, including charter schools, to the extent that students with disabilities are enrolled in these facilities. Under the supervision of the New Jersey Department of Education (NJDOE), the provisions of these guidelines apply to all education agencies.

STATUTES/REGULATIONS

Federal and state regulations establishing the authority and parameters for these guidelines:

Federal:

- 20 U.S.C. 1401, *et seq.*, Individuals with Disabilities Education Act Amendments of 1997 (IDEA 1997) P. L. 105-17 and 34 CFR Part 300.1 *et seq.*, the regulations implementing IDEA 1997;
- Section 8136 of P.L. 100-463, Department of Defense Appropriations Act (Stevens Amendment), has government-wide application to grant recipients of all federal agencies (See Appendix A);
- Education Department General Administration Regulations (EDGAR) 34CFR Parts 74, 75, 76, 77, 79, 80, 81, 82, 85, 86, 97, 98 and 99.
- General Education Provisions Act (GEPA) 20 U.S.C. 1221 *et seq*.
- OMB Circular A-133

State:

- *N.J.S.A.* Title 18A:46-1 *et seq*. and *N.J.S.A.* 46A-1 *et seq*. mandate programs and services for students with educational disabilities enrolled in the public and private schools of New Jersey;
- *N.J.A.C.* 6A:14-1 *et seq*. provides regulatory requirements pursuant to the above statutes;
- *N.J.A.C.* 6:3-6 provides regulatory requirements regarding pupil records.

APPLICATION
Each Local Education Agency (LEA) must ensure that they make a free appropriate public education available to all students with disabilities residing in the jurisdiction of the LEA, whether or not the LEA is receiving funds under IDEA-B.

To receive IDEA-B flow-through funds, a combined application is required from:

- those LEAs and state agencies that on December 1, 2001, ensured services for and counted resident students with disabilities ages 3 through 21 **(Basic)**; and/or
- those LEAs and state agencies that on December 1, 2001, ensured services for and counted all resident students with disabilities ages 3, 4 and 5. **(Preschool)**

PART III
FLOW-THROUGH FUNDS DISTRIBUTION

STATE ENTITLEMENT

Basic (Permanent Formula) – Section 611(e)(1) establishes the base year for the award which is then combined with a poverty and census factor pursuant to Section 611(e)(3). If the amount available for allocations to states under paragraph (1) is equal to or greater than the amount allocated to the states under this paragraph for the preceding fiscal year, those allocations shall be calculated as follows:

(A) (i) Except as provided in subparagraph (B), the Secretary shall –

- (I) allocate to each State the amount it received for the base year;
- (II) allocate 85 percent of any remaining funds to States on the basis of their relative populations of children aged 3 through 21 who are of the same age as children with disabilities for whom the State ensures the availability of a free appropriate public education under this part; and
- (III) allocate 15 percent of those remaining funds to States on the basis of their relative populations of children described in subclause (II) who are living in poverty.

Preschool (Permanent Formula) - Section 619(b) (2) states that if the amount available for allocations to the states under paragraph (1) is equal to or greater than the amount allocated to the states under this section for the preceding fiscal year, those allocations shall be calculated as follows:

- (I) allocate to each State the amount it received for fiscal year 1997;
- (II) allocate 85 percent of any remaining funds to States on the basis of their relative populations of children aged 3 through 5; and
- (III) allocate 15 percent of those remaining funds to States on the basis of their relative populations of all children aged 3 through 5 who are living in poverty.

STATE DISTRIBUTION OF IDEA-B ENTITLEMENT FUNDS

The State Education Agency (SEA) shall distribute entitlement funds as prescribed in the Individuals with Disabilities Education Act Amendments of 1997. The SEA is required to distribute funds as follows:

Basic

Subsection 611(g)(2) (B) of IDEA 1997 requires that once the federal appropriation reaches $4.9 billion these entitlement funds shall be distributed as follows:

> The State shall first award each agency the amount that agency would have received for the base year (FY 1999) if the state had distributed 75% of its grant for that year. After making that allocation, the State shall allocate 85% of any remaining funds on a basis of relative populations of children enrolled in public and private elementary and secondary schools within the agency's jurisdiction; and allocate 15% of those remaining funds to those agencies in accordance with their relative numbers of children living in poverty, as determined by the SEA.

Preschool

Subsection 619 (g) of the IDEA 1997 requires that from FY 1998 onward, funds be distributed as follows:

> The State shall first award each agency the amount that agency would have received for FY 1997 if the state had distributed 75% of its grant for that year. After making that allocation, the State shall allocate 85% of any remaining funds on a basis of relative numbers of children enrolled in public and private elementary and secondary schools within the agency's jurisdiction; and allocate 15% of those remaining funds to those agencies in accordance with their relative numbers of children living in poverty, as determined by the SEA.

PART IV
FLOW-THROUGH APPLICATION INFORMATION

LEA ELIGIBILITY

To receive payments under IDEA-B, each LEA (school district, charter school and state agency) must submit an original combined application to the county office of education and one copy to the Office of Grants Management and Development (OGMD) in a form that meets the following requirements for approval:

- IDEA Sec. 613(a) - A local educational agency is eligible for assistance under this part if such agency demonstrates to the satisfaction of the State educational agency that it meets the following conditions:
  (1) Consistency with State Policies – The local educational agency, in providing for the education of students with disabilities within its jurisdiction, has in effect policies, procedures and programs that are consistent with the State policies and procedures established under section 612.

- *N.J.A.C.* 6A:14-1.2(a) – Each LEA board of education and state agency program that acts as a district of residence is eligible for assistance under IDEA Part B for a fiscal year by having a special education plan that demonstrates to the satisfaction of the Department of Education through its county office of education (county office) that it meets the conditions of 6A:14-1.2(b) – (f). The plan shall consist of policies, procedures, assurances, a comprehensive system of personnel development, data collection, and an application that describes the use of the Part B funds. Such components of the plan shall be consistent with the approved State Plan for Special Education and this chapter.

- Each LEA board of education shall have policies, procedures and programs in effect to ensure the components as identified in *N.J.A.C.* 6A: 14-1.2 (b) 1-14 and shall have provided written assurance of its compliance with same. All first year charter schools must have programs approved and policies and procedures submitted to the county office in order to be eligible for funds through this section.

- Each LEA, including nonoperating school districts with pupils who are classified, must submit the Annual Data Report by December 1.

NONACCEPTANCE OF FUNDS

All LEAs eligible to receive IDEA funds (Basic and/or Preschool) that do not wish to apply to receive these funds must submit a board resolution to that effect signed by the chief school administrator and the board secretary. (See Appendix C)

ALLOCATION

The maximum amount of flow-through funds to which the LEA may be entitled in Fiscal Year 2003 (Basic and Preschool) is based on federal criteria identified in Part III of these guidelines.

UTILIZATION

Basic and Preschool - funds provided under IDEA-B may only be used for the excess cost of providing special education and related services to students with disabilities. Funds shall be used for the following:

- to provide a FAPE for students with disabilities ages 3-21 (Basic) and ages 3, 4 and 5 (Preschool); and

- to initiate, expand or supplement special education and related services including vocational education services for students with disabilities currently receiving educational services.

These funds may be used to stimulate the development of comprehensive, quality programs and services, to demonstrate innovative practices and procedures, and to encourage educational reforms that will enhance the learning potential of students with disabilities. A variety of activities for special education and related services can be supported under IDEA-B if such activities are designed to meet the needs of participating students with disabilities. For example, a district may need to develop and/or modify curriculum to be aligned with the Core Curriculum Content Standards. IDEA-B funds can be used to provide funds for teachers doing summer curriculum work, substitute teachers that allow release time for teachers, and/or training for teachers.

Section 613(a)(4) states that IDEA-B funds provided to local education agencies under this part may be used for the following activities:

(A) Services and aids that also benefit nondisabled children – To cover the costs of special and related services and supplementary aids and services provided in a regular class or other education-related setting to a child with a disability in accordance with the individualized education program of the child, even if one or more nondisabled children benefit from such services.

(B) Integrated and coordinated services system – To develop and implement a fully integrated and coordinated services system in accordance Section 613(f) of IDEA-B.

Schoolwide Programs - Under the 1997 reauthorization of the Individuals with Disabilities Education Act, an LEA may use a proportionate amount of its IDEA-B funds, either Basic and/or Preschool, in an approved Title I schoolwide program in which students with disabilities are participating.

The amount of Part-B funds (ages 3-21) that may be combined may not exceed an amount equal to the number of 3-21- year-old students with disabilities participating in the approved Title I schoolwide program divided by the total number of students with disabilities (ages 3-21) as reported on the LEA's December 1, 2001 count, multiplied by the amount of funds received by the LEA.

For example: an LEA reports 10 students with disabilities involved in a Title I schoolwide program and 100 students with disabilities on its December 1, 2001 count. The percentage of funds that may be used is 10/100 or 10 percent (.10). This figure is then multiplied by the total amount of Basic funds received to get the maximum amount allowed to support approved Title I schoolwide programs under the Basic portion of the application.

The amount of Part-B funds (ages 3, 4 and 5) that may be combined may not exceed an amount equal to the number of three-, four- and five- year-olds participating in the approved Title I schoolwide program, divided by the total number of preschool children as reported on the LEA's December 1, 2001 count, multiplied by the amount of funds received by the LEA.

For example: an LEA reports 5 preschool students with disabilities involved in a Title I schoolwide program and 20 preschool students with disabilities on their December 1, 2001 count. The percentage of funds that may be used is 5/20 or 25 percent (.25). This figure is then multiplied by the total amount of preschool funds received to get the maximum amount allowed for schoolwide programs under the preschool portion of the

application.

NEW ▶

When completing all applications and forms, Abbott districts must use Function & Object code 520-930. Non-Abbott districts who have identified IDEA-B funds to support approved Title I schoolwide programs should contact the Office of Grants Management and Development for assistance in completing the budget pages.

All expenditures listed on the Budget Detail Pages 2 and 2-Nonpublic Expenditures should be described in enough detail to support those uses as outlined above.

Funding to Pupils in Private (nonpublic) Schools

Subsection 612 (a) (10) (A) of IDEA 1997 states the following regarding children enrolled in private (nonpublic) schools by their parents and applies to the Basic and Preschool combined application:

> Amounts expended by an LEA for the provision of services to children enrolled in private elementary and secondary schools (secular and nonsecular) by their parents shall be equal to a proportionate amount of federal funds made available under IDEA-B.

The Federal Office of Special Education Programs, in its Notice of Interpretation (Appendix A to Part 300), clarified that a state or LEA may use funds other than IDEA to satisfy this provision.

> The statute describes the minimum amount that must be spent on these services and does not specify that only federal funds can be used to satisfy this obligation. Thus, if an LEA uses local funds to provide special education and related services to private school children, those funds can be considered in satisfying the provisions of §(Section) 300.453, so long as the services are provided in accordance with the other provisions of §§300.452-300.462.

LEAs may use local funds to provide services to their resident pupils, who have been enrolled by their parents in private school. These services are to be determined in accordance with CFR 34 §300.454 and outlined in a services plan as developed in collaboration between the LEA and the representatives of the student. The LEA may use this local fund contribution to satisfy all or part of the required proportionate share as required by IDEA-B.

Child Find activities including initial evaluation, in accordance with 34 CFR §300.451(a) (Appendix E) **cannot** be included when determining the amount of service [34 CFR §300.453(c)] provided to students with disabilities in nonpublic schools.

Computation of Proportionate Share:

BASIC - the proportionate share amount of Part-B funds is equal to the number of nonpublic students with disabilities ages 3-21, as reported on the Annual Data Report of December 1, 2001 , divided by the total number of students with disabilities ages 3-21, multiplied by the total IDEA-B Basic allocation for the LEA.

PRESCHOOL - the proportionate amount of Part-B funds is equal to the number of nonpublic students with disabilities ages 3-5, as reported on the Annual Data Report of December 1, 2001, divided by the total number of students with disabilities ages 3-5, multiplied by the total IDEA-B Preschool allocation for the LEA.

The required proportionate share of the IDEA-B allocation in both the Basic and Preschool programs **must be**

reserved for the provision of services, if the LEA is not using local funds to support those services. These funds can only be used for this purpose and must be returned if not expended.

All applicants must consult with representatives of students with disabilities [34 CFR §300.454(b)] enrolled in private schools **prior to the development** of the IDEA-B application. Sufficient time must be allowed between the meeting date and the submission of the project proposal for board approval to submit the application to the SEA. These dates will be reviewed to verify that consultation with representatives of the nonpublic school students occurred and that the needs of students with disabilities enrolled in private schools were considered in making decisions concerning the application prior to the development of the project proposal.

Applications will be returned to LEAs for resubmission to the board if it is determined that the LEA did not consult with representatives of students with disabilities parentally placed in private schools prior to the submission date.

If the LEA has determined that there are **no resident students** with disabilities enrolled in private early childhood programs, elementary or secondary schools, a letter containing supporting documentation to this effect must be submitted with its application as explained in Appendix E.

MAINTENANCE OF FISCAL EFFORT

Funds provided to the LEA under Part B of IDEA may not be used to reduce the level of expenditures for the education of students with disabilities made by the LEA from local funds below the level of those expenditures for the preceding fiscal year. Maintenance of fiscal effort is demonstrated by meeting the excess cost and nonsupplanting requirements.

Ability to Treat Federal Funds as Local Funds in Certain Fiscal Years

For any fiscal year for which amounts appropriated, at the federal level, to carry out section 613(a)(2)(A)(ii) and (iii) exceed $4,100,000,000, an LEA may treat as local funds, for the purpose of such clauses, up to 20 % of the funds it receives under Part B that exceeds the amount it received under Part B for the previous fiscal year [613(a)(2)(C)(i)]. This ability to treat federal funds as local funds is effective as of FY 2002.

Notwithstanding Section 613(a)(2)(C)(ii), if an SEA determines that an LEA is not meeting the requirements of Part B, the SEA may prohibit the LEA from treating funds received under Part B as local funds under that section for any fiscal year.

Excess Cost Requirement

An LEA must spend a certain minimum amount in providing a FAPE for students with disabilities before IDEA-B flow-through funds are used. This ensures that students with disabilities served with IDEA-B funds have at least the same amount spent on them, from sources other than IDEA-B funds, as do children in the LEA taken as a whole.

When the LEA can show that it has on the average spent the minimum amount for the education of its students with disabilities, it has met the excess cost requirement of 34 CFR 300.180-186 and all additional costs are considered excess costs.

The minimum amount for each LEA, charter school, and state agency program is computed under a statutory formula (Appendix D). The LEA's formula calculations are to be shown on items 9c and 9d of the combined application. LEAs are required to budget at least the minimum of local funds calculated to educate students with disabilities.

Supplement not Supplant Requirement

LEAs may not use IDEA-B flow-through funds to take the place of (supplant) state and local funds which have been used previously to provide FAPE or meet the goal of full educational opportunity. IDEA-B funds are to supplement state and local efforts.

The nonsupplanting requirement of IDEA is met when the LEA can show that the total amount or average per capita amount of state and local school funds budgeted by the LEA for expenditures in the current fiscal year for the education of students with disabilities is at least equal to the total amount or average per capita amount of state and local funds actually expended for the education of students with disabilities in the preceding fiscal year.

The LEA satisfies the nonsupplanting requirement by completing items 9a and 9b on page 1 of the Combined Basic and Preschool application.

BUDGETARY CONSTRAINTS

In order to increase the direct services provided to students with disabilities through these funds, NJDOE has established the following fiscal parameters:

Personnel Services - Employee Benefits(Function & Object Code: 200-200)

All LEAs budgeting federal grant funds for salaries of full- and part-time staff, who participate in the Teacher's Pension and Annuity Fund (TPAF), must also include TPAF and Federal Insurance Contribution Act (FICA) contributions in the federal grant budget. A minimum of **15 percent** of each salary or portion of a salary budgeted in the FY 2003 IDEA-B combined application must be budgeted for TPAF/FICA benefits for employees who contribute to TPAF. **For those employees earning more than their base salary (after school, summer), an additional 7.65 percent of the wages in excess of the base salary must be budgeted for FICA.** Other benefits may also be budgeted; however, all TPAF, FICA and other fringe benefits must be budgeted in proportion to the allocated federal salary.

In accordance with *N.J.S.A.* 18A:66-90, a memo from the NJDOE will be issued during the FY 2003 program period to confirm the actual rates for TPAF/FICA. At that time, LEAs have the opportunity to amend their entitlement grants to reflect the actual TPAF/FICA amounts according to post-award requirements in effect.

Equipment

Effective July 1, 2001, the capitalization threshold used by school districts and charter schools in the State of New Jersey is increased to more than $2000 per unit. Revised pages 72 and 73 of *The Uniform Minimum Chart of Accounts (Handbook 2R2) for New Jersey Public Schools* were attached to a memo that was distributed by the Division of Finance, dated January 11, 2001. If an LEA business administrator needs clarification of whether an item should be classified as equipment or supply, the LEA's auditor should be consulted.

Some federal, state and local laws and regulations, usually in the form of funding programs, may present

conflicting criteria for distinguishing between supplies and equipment. The criteria below are based on a combination of the most practical guidelines from these laws and regulations. Unless otherwise bound by federal, state or local law, LEAs should use these criteria in their supply/equipment classification decisions.

Equipment is any instrument, machine, furniture, apparatus or set of articles, which meets **all** of the following criteria:

1. It retains its original shape, appearance and character with use;
2. It does not lose its identity through fabrication or incorporation into a different or more complex unit or substance;
3. It is nonexpendable- that is, if the item is damaged or some of its parts are lost or worn out, it is more feasible to repair the item than to replace it with an entirely new unit;
4. Under normal conditions of use, including reasonable care and maintenance, it can be expected to serve its principal purpose for at least one year; and
5. **The item costs more than $2000.**

An item should be classified as a supply if it does not meet **all** of the equipment criteria listed above. All instructional and noninstructional computer software and kits, regardless of cost, are considered supplies.

Allowable Costs

All budget items are subject to individual application review and must demonstrate that proposed expenditures are for services to students with disabilities. All new programs and facilities funded through this application must have written approval from the county office of education in accordance with state mandates **prior** to issuance of the Notification of Grant Award and Grant Acceptance Certificate.

1. Title I Schoolwide Programs -- notwithstanding section 613(a)(2)(A) or any other provision of Part B, an LEA may use funds received under Part B for any fiscal year to carry out an approved Title I schoolwide program under section 1114 of the Elementary and Secondary Education Act of 1965, except that the amount so used in any such program shall not exceed
   - (i) the number of children with disabilities participating in the approved Title I schoolwide program;
   - (ii) multiplied by
     - (I) the amount received by the LEA under Part B for that fiscal year; divided by
     - (II) the number of children with disabilities in the jurisdiction of that agency.

2. Coordinated Services System [IDEA 1997 Subsection 613 (f)] [see also 34 CFR §300.244(a)] - This section sets forth requirements with which an LEA must comply if it chooses to use Part B funds to develop and implement a coordinated services system designed to improve results for children and families, including students with disabilities and their families:

   (1) An LEA may use up to 5% of the amount it receives under this part for any fiscal year, in combination with other amounts (which shall include amounts other than education funds), to develop and implement a coordinated services system designed to improve results for children and families, including children with disabilities and their families.

   (2) In implementing a coordinated services system under section 613(f), an LEA may carry out activities that include: (a) improving the effectiveness and efficiency of service delivery, including developing strategies that promote accountability for results; (b) service coordination and case management that facilitate the linkage of individualized education programs under Part B with

individualized service plans under multiple federal and state programs, such as Title I of the Rehabilitation Act of 1973 (vocation rehabilitation), Title XIX of the Social Security Act (Medicaid), and Title XVI of the Social Security Act (supplemental security income); (c) developing and implementing interagency financing strategies for the provision of education, health, mental health and social services, including transition services and related services under IDEA; and (d) interagency personnel development for individuals working on coordinated services.

(3) If an LEA is carrying out a coordinated services project under Title XI of the Elementary and Secondary Education Act of 1965 and a coordinated services project under Part B in the same schools, such agency shall use amounts under section 613(f) in accordance with the requirements of that title.

3. Equipment and supplies purchased with Preschool IDEA-B funds must be developmentally appropriate for three-, four- and five- year-old students with disabilities.

4. Lease purchase agreements must be consistent with *N.J.A.C.* 6:22A-1.1 *et seq.*, Approval of Lease Purchase Agreements.

5. Split funding of salaries and equipment between Basic and Preschool grants is allowed if the following parameters are met:
   - The portion of time allocated to each grant for funded personnel and the amount obligated on the respective Budget Detail pages must be clearly indicated. Documentation to demonstrate and verify these implemented activities must be maintained by the LEA. The portion of time and dollars allotted to each grant must be substantiated. Activities funded from the Preschool project must reflect services for three-, four- and five- year-old students with disabilities.

   - For equipment purchased through split funding, documentation to verify appropriate use must be maintained by the LEA. Amounts apportioned out of preschool funds must be proportionate to the amount of services provided for three-, four- and five- year-old students with disabilities.

6. Split funding is allowed between IDEA-B grants (Basic and Preschool) and other funding sources provided that documentation is maintained to demonstrate the portion of time, activities and budgeted amounts allotted to the IDEA-B grants.

   - LEAs **must** proportionally split fund positions funded by IDEA-B for those employees who participate in regular education activities, for example, participation in School Resource Committees or crisis intervention with pupils who are not classified.

7. The costs of special education and related services and supplementary aids and services provided in a regular class or other education-related setting to a child with disabilities are permitted, even if one or more nondisabled children benefit from such services.

Nonallowable Costs

1. Salaries for day or child care.

2. Costs budgeted for screening of the general student population including kindergarten and preschool screening **other than** Child Find activities.

3. Salaries for custodial and/or security personnel.

4. Purchase and/or service of vehicles for noninstructional use.

5. Motivational incentives for staff such as cash or cash-value awards.

6. Meals, other than coffee, danish or student snacks, unless the meals are necessary for direct instructional purposes.

7. Rental of meeting rooms, conference rooms and/or administrative offices.

8. Rental, lease and/or purchase of portable facilities for child study teams and/or noninstructional use.

9. Funds for utilities or telephone costs other than for direct instruction.

10. Cash stipends for pupils.

11. Board attorney fees or reimbursement of other attorney fees.

12. Renovation of noninstructional areas.

13. Funding of religious workshops or instruction. Federal regulations specify that funds and property may be used to benefit students with disabilities in private schools, but only for educational services.

ACCOUNTING PROCEDURES

Effective July 1, 1993, NJDOE regulations require that all LEAs prepare budgets and submit expenditure reports according to *the Uniform Minimum Chart of Accounts (Handbook 2R2) for New Jersey Public Schools* referred to as the Chart of Accounts. The budget pages in all IDEA-B Combined Applications and reporting forms included in these Guidelines reflect the coding of accounts consistent with *Generally Accepted Accounting Principles* (GAAP). The handbook describes the coding of accounts in New Jersey school financial operations. The coding system, with its multidimensional structure, creates a common language for use in recording, reporting and controlling the activities of school districts.

Appendix G is a "Quick Reference of Commonly Requested Costs". This list was designed to assist in placing costs within the appropriate compressed GAAP codes. This is not a complete list but one that uses the most often requested items.

The Budget Summary is used to show aggregate amounts for each expenditure category in the project budget. The Budget Detail pages delineate and clarify expenditures for the purpose of reviewing and monitoring the project's activities. Each LEA business office has a copy of the handbook. **Budgets must be completed in conjunction with the LEA's business office to ensure consistent categorization of expenditures**. Improper coding of expenditures is considered to be in noncompliance with *N.J.A.C.* 6:20-2A.2(m). Instances of noncompliance noted by auditors must be reported in the "Auditor's Management Report."

LEAs **may not** commingle IDEA-B funds with other federal, state or local funds. This essential requirement is to maintain the fiscal identity of each IDEA-B award **(i.e., Basic, Preschool and Carry-Over)**. This requirement is satisfied by the use of an accounting system that includes an "audit trail" of the expenditures for each project awarded. Separate bank accounts are not required.

CASH MANAGEMENT FOR GRANTS IN EXCESS OF $50,000

Pursuant to EDGAR, 34 CFR, Part 80.20 (b) (7) Cash Management, the NJDOE is required to monitor grantees' cash-on-hand each fiscal year. The NJDOE has established procedures to ensure the receipt of reports of cash balances and cash disbursement in order to prepare and complete the accurate cash transactions to the USDOE.
During FY 2003, the cash-on-hand analysis will be conducted in March, 2003. A Cash Analysis Report is forwarded to each LEA awarded federal entitlement funds in excess of $50,000. During the review of the report, the amount of federal cash received and the expenditures incurred at a designated point in time are compared**. If cash on hand is in excess of one monthly payment, entitlement payments will be delayed until the LEA provides documentation that the issue is resolved.**

PERIOD OF OBLIGATION

In accordance with EDGAR, 34 CFR Part 76.708, LEAs may begin to obligate IDEA-B funds on the later of the following dates:

- the beginning of the project period (September 1, 2002), subject to the receipt of the federal award by the NJDOE; or
- the date that the application is received by NJDOE in substantially approvable form.

Reimbursement for obligations is subject to final approval of the application. If the LEA expends funds on nonallowable costs prior to application approval, the LEA is responsible for covering those costs from other funds.

The project period for FY 2003 IDEA-B Combined Basic and Preschool is September 1, 2002 to August 31, 2003. **All funds must be obligated by August 31, 2003 and liquidated by November 30, 2003.** LEAs must submit an application for approval to carry over unused IDEA-B funds, both Basic and Preschool, into the next project period. Carry-over funds not obligated by the LEA at the end of the project period for which funds were allocated or approved for carry-over by the NJDOE must be refunded to the NJDOE with the Final Report.

CONSORTIUM APPLICATION PROCEDURES

LEAs may apply for funds individually or as part of a consortium with other LEAs. LEAs serving students with disabilities from several jurisdictions and receiving funds from sending LEAs, including nonoperating districts, may submit consortium applications. The NJDOE will award the aggregate of funds allocated by participating agencies to the applicant agency. Agencies may participate in a consortium application as follows:

1. LEAs joining other LEAs to provide more comprehensive services must contribute all (100 percent) of their Basic and/or Preschool entitlement to the consortium project;
2. Nonoperating districts <u>must</u> join with the LEA of their choice or not accept funds.

Consortium applications for Basic and/or Preschool <u>must</u> include the following:

1. Application pages 1, 2, 2-Nonpublic Expenditures and 3 completed by the applicant LEA summarizing the proposed expenditures of all LEAs participating in the consortium;
2. Application pages 1, 4, 4a, 5 and 5a completed by <u>each</u> participating LEA, including the applicant LEA, indicating each LEA's entitlement information.

The consortium applicant is responsible for the obligation and expenditure of all funds awarded, as well as maintenance of all required records. The consortium applicant is also responsible for submitting Final Report/Carry-Over Application(s), amendments, and all other financial reports. Funds awarded to a consortium applicant cannot be dispersed to a participating LEA(s).

SUBMISSION OF THE COMBINED APPLICATION

No later than **May 31, 2002**, LEAs must submit the original combined application **to the appropriate county office of education** and one copy to:

New Jersey Department of Education
Office of Grants Management and Development
P.O. Box 500
Trenton, New Jersey 08625-0500
Attention: IDEA-B Combined Application

APPLICATION REVIEW

The NJDOE will review applications, request revisions from the project director, if necessary, or return incomplete or incorrect applications. The NJDOE will also determine approval or deny requests, notify appropriate agencies and process approved applications for payments to LEAs.

Specifically, the review will ensure that the:

1. LEA's policies and procedures, as required by IDEA 1997 and New Jersey Special Education regulations, have been received by the county office of education. If policies and/or procedures, in accordance with *N.J.A.C.* 6A: 14-1.2, are revised at any time during the project period, a copy of the county office notification of receipt of the revised policies and/or procedures must be submitted to the Office of Grants Management and Development (OGMD).

2. submitted policies and procedures of the consortium applicant will serve to meet the requirement for nonoperating districts to have submitted policies and procedures.

3. LEA has received written county office approval for any new programs;

4. maintenance of effort and excess cost requirements are met;

5. services described are allowable costs;

6. funds will be used to serve only students with disabilities ages 3-21 (Basic) and ages three-, four- and five- (Preschool); or used for approved Title 1 Schoolwide Programs in accordance with these Guidelines (page 14);

7. consortium applications meet all consortium requirements;

8. application is complete, including required dates, dated signatures, assurances and it meets nonpublic participation requirements;

9. LEAs are notified of final awards.

10. LEA is in compliance with the requirements of *OMB Circular A-133 Compliance Supplement* (Circular A-133)

FY 2003 applications **will not** be processed for award unless the following have been received and accepted:

- FY 2001 Final Report/Carry-Over Applications
- FY 2001 Preschool Final Report/Carry-Over Applications
- Final Report for Approved Basic/Capacity Building FY 2000 Carry-Over, if applicable
- Final Report for Approved Preschool FY 2000 Carry-Over, if applicable.

These forms can be found on the NJDOE Web site at http://www.state.nj.us/education. Select *Grants*. Select *Entitlement Grants.*

APPROVALS, DISAPPROVALS AND PROCEDURES FOR APPEAL

The NJDOE approves requests that meet statutory requirements. Upon approval, the NJDOE sends the LEA a Notification of Award and Grant Acceptance Certificate (GAC). The LEA must obtain board approval for acceptance of the award and return the GAC to the Office of Grants Management and Development. This board approval date must be later than the date on the Notification of Award. The NJDOE will then issue payments to the LEA after receiving the completed board-approved GAC.

The NJDOE may disapprove requests failing to meet any statutory requirements, but in all such cases, the NJDOE will give reasonable notice and an opportunity for an appeal to the applicant before disapproving a request for funds.

PART V
POST-AWARD REQUIREMENTS

The applicant is responsible for the use of all funds awarded and for the maintenance of project records for three (3) years following the completion of the activity for which the funds were used. In addition, the applicant is responsible for submitting all Amendment Applications and Final Report/Carry-Over Applications in a timely manner **to the county office of education.**

CIRCULAR A-133

The *OMB Circular A-133 Compliance Supplement* (Circular A-133) contains the procedures and requirements that must be used in the administration of all federal applications and programs, including those authorized under the Elementary and Secondary Education Act (ESEA), or subject to the General Education Provisions Act (GEPA) or both.

All applicants applying for federal funds should be familiar with the requirements listed in this circular **before** completing the application to incorporate allowable activities such as Consolidation of Administration Funds, Coordinated Services Projects and Schoolwide Programs.

All recipients of federal funds must comply with the federal audit requirements. A LEA's annual audit must meet the criteria listed in the *OMB Circular A-133 Compliance Supplement.* New Jersey Department of Education (NJDOE) auditors annually review selected LEAs for compliance with Circular A-133. The entire circular can be obtained at the federal Web site at: *http://www,whitehouse.gov/omb/grants*.

AMENDMENTS

All amendments (Basic, Preschool and Carry-Over) must be submitted to the county office of education no later than 30 days prior to the implementation of the proposed changes. The LEA must provide a brief but specific justification as to why funds will not be expended as originally approved. Applicants for consortium Amendment Applications must certify that all participating districts agree to this application. The signatures of the chief school administrator and board secretary are required, as is the date of the board approval. Final Amendment Applications must be received by the county office of education ***no later than June 30, 2003*. Amendment Applications received after that date will not be accepted.** The county office of education will forward the Amendment Application to OGMD for final review. Once the Amendment Application is received in substantially approvable form, the LEA may begin to obligate and expend these funds. If the LEA funds activities in the Amendment Application that are not approved by NJDOE, the LEA is responsible for those costs incurred.

An Amendment Application must be submitted:

- for changes between expenditure categories cumulatively transferred among expenditure categories in excess of 10 percent of the total approved budget or $50,000 (original application budget or carry-over application budget), whichever is less. LEAs are responsible for monitoring the cumulative 10 percent level of fiscal changes. Revised budget detail pages **showing the entire proposed budget** must be included with any amendment application;

- when budgeting expenditures in a category for which no funds were previously budgeted or approved;

- for changes in the scope of activities. Revised Budget Detail pages must be included. All

amendments must be consistent with the district's approved policies and procedures and benefit students with disabilities; and

- when applying services provided through local funds to meet the proportionate share and then realigning the funds for use in district.

FINAL REPORT/CARRY-OVER APPLICATIONS

Final Report

Funds expended in FY 2003 are to be reported on the Combined Basic and Preschool Final Report (Appendix I) and are to be submitted to the county office of education **no later than December 15, 2003.**

LEAs must submit Final Report/Carry-Over Applications for each of the following projects:

- FY 2003 Basic and Preschool Awards
- Approved Basic FY 2002 Carry-Over
- Approved Preschool FY 2002 Carry-Over

It is important to remember that the LEA's fiscal year may end on June 30th, but the project period for IDEA-B does not end until August 31st. As a result, the final report must show funds expended during the entire project period which includes the June 30th audited amounts and any funds expended during July and August. All funds must be obligated by the end of the project period and liquidated within 90 days thereafter.

Occasionally, there are circumstances in which the LEA's expenditures conflict with the expenditures originally reported on the final report/carry-over application. If the LEA made an error on the final report/carry-over application originally submitted, the following steps must be taken to correct the documents.

1. The LEA must submit a revised final report/carry-over application with the correct financial data accompanied by a letter of explanation about why the error occurred. The revised report must have "new" dated signatures of the Chief School Administrator and Business Administrator, and must include a current board approval date.
2. Copies of the June 30th audit from the original project period year and the carry-over year must be included to document the actual expenditures and carry-over. If funds were expended in July and August, the November month-end financial report must be included if it documents any liquidated carry-over funds.

These forms can also be found on the NJDOE Web site at:
http://www.state.nj.us/njded/grants/entitlement/. Select *Entitlement Grants.* Select *Final Reports.*

Each report should provide the actual number of students with disabilities served, budget expenditures, equipment purchased and a narrative of activities completed.

Carry-Over Application

In accordance with the Tydings Amendment, FY 2003 funds remain available for continued use during the next project period. The LEA must obtain written approval from NJDOE for the proposed carry-over budget. LEAs requesting approval to carry over FY 2003 funds must complete and submit a board-approved Combined Basic and Preschool Carry-Over Application at the end of the grant period to continue to expend

funds in FY 2003. If the LEA funds activities that are not approved in the Carry-Over Application, the LEA is responsible for the costs incurred.

If carry-over funds are requested, the reasons describing why the funds were not expended during the original project period must be reported and the carry-over application portion of the Final Report must be completed. If LEAs have unexpended nonpublic proportionate share funds they must carry them over for continued use for students parentally placed in private schools by their parents. Any unexpended nonpublic proportionate share must be returned at the end of the carry-over period.

Carry-over funds must be budgeted for activities that benefit students with disabilities, and are in accordance with the program guidelines and regulations that are in effect during the carry-over period, September 1, 2003 to August 31, 2004.

Requests for carry-over will not be approved if submitted after the project period in which the carry-over was to be expended.

REFUNDS TO THE NJDOE

If an LEA does not expend all of its funds, the LEA may choose to refund the unexpended amount from its Basic and/or Preschool award(s). In this case, the LEA must provide a brief, but specific statement as to why the funds were not expended during the project period.

All school districts, charter schools and vocational schools must send a check payable to the "Treasurer, State of New Jersey" for the refund amount and mail with a copy of page 1 of the Final Report to:

New Jersey Department of Education
Office of Budget and Accounting
Revenue and Grant Accounting
PO Box 500
Trenton, NJ 08625-0500

NEW ▶

State agencies should not send refund checks, but rather process the transfer of funds through the state accounting system. Contact the Office of Budget and Accounting for assistance if necessary.

DOCUMENTATION REVIEW

During any school year, documentation regarding several project periods is reviewed to determine compliance with specific indicators as follows:

Compliance Requirement	Documents Reviewed
Federal funds are used for the excess costs of providing special education and related services to pupils with disabilities.	The Office of Grants Management and Development (OGMD) annually reviews maintenance of local effort, state fiscal effort and the assurance pages of the application. Office of Budget and Accounting performs a quality control review of each agency's annual single audit report.
Applicant agencies comply with and use funds in accordance with the NJDOE state plan and applicable statutes, regulations and approved applications.	County Office and OGMD review all applications and budget pages. Budget and Accounting performs a quality control review of each agency's annual single audit report.
Changes in the application are made by the agency in accordance with the IDEA Guidelines.	County Office and OGMD review all amendment applications.
Fiscal control and fund accounting procedures are used to ensure proper disbursement for accounting of Part B funds.	Budget and Accounting performs a quality control review of each agency's annual single audit report.
Reports to the DOE are submitted as directed to enable the DOE to maintain federal audit files for compliance purposes.	County Office and OGMD annually review Final Report/Carry-Over Applications.

PART VI
TIMELINES FOR FY 2003 FUNDS

The forms contained in these guidelines are only to be used when applying for or reporting on the Basic and Preschool FY 2003 funds. All required forms for the project period are included as samples at the end of these guidelines. Actual forms can be found on the Department of Education's Web site.

The following application must be submitted to the county office of education **on or before** the date listed below:

FY 2003 IDEA-B Combined Basic and Preschool Application May 31, 2002
Original to county office
Copy to the Office of Grants Management and Development(OGMD)

The following original applications/reports must be submitted to the county office of education **only,** on or before the dates listed below:

FY 2003 Combined Basic and Preschool Amendment Application	**No later than** June 30, 2003
FY 2003 Combined Basic and Preschool Final Report/ Carry-Over Application	December 15, 2003
Final Report(s) for approved FY 2002 Carry-Over (expended during FY 2003)	December 15, 2003

Application/Report due dates for FY 2002:

FY 2002 Amendment Application(s)	**No later than** June 28, 2002
FY 2002 Final Report/Carry-Over Application(s)	December 16, 2002
Final Report(s) for approved FY 2000 Carry-Over (expended during FY 2002)	December 16, 2002

Use only the forms developed for the appropriate project period. Contact your county office of education or the Office of Special Education Programs (OSEP) at 609-984-4953, for copies, if necessary. Send the original to the county office of education **only.** If any of these reports is submitted to OGMD or OSEP it will be returned to the county office of education.

Locate forms and guidelines through the New Jersey Department of Education web site at http://www.state.nj.us/education. Select *Grants*. Select *Entitlement Grants*.

PART VII

APPENDICES

A. Stevens Amendment

B. Budgeting Indirect Costs in Fixed Grant Awards

C. Sample Board Resolution - Nonacceptance of IDEA-B Funds

D. Excess Cost Requirement

E. Services for Children Enrolled in Private Schools

F. Sample Private School Participation Letter

G. Quick Reference of Commonly Requested Costs

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APPENDIX A

STEVENS AMENDMENT

Section 8136 of the Department of Defense Appropriations Act (P.L. 104-134, Sec.507) states:

> When issuing statements, press releases, requests for proposals, bid solicitations and other documents or announcements describing this project the recipient shall state clearly:
>
> - the percentage of the total cost of the project that will be financed with federal money;
> - the dollar amount of federal funds for the project; and
> - the percentage and dollar amount of the total cost of the project that will be financed by non-governmental sources.

APPENDIX B

BUDGETING INDIRECT COSTS IN FIXED GRANT AWARDS
Excerpts from the "Local Education Agency Indirect Cost Manual"

A. Fixed or entitlement grants are grants that give the grantee a predetermined amount of funds based on an established indicator (e.g., number of students in a program). All federal entitlement programs are fixed grants.

B. Steps to be followed in calculating the maximum amount of indirect costs that can be included in a fixed grant budget are as follows:

1. Determine the amount of grant funds to be used for capital outlay expenditures and subtract that amount from the grant award.

2. Let 100 percent equal direct cost and add to the 100 percent the indirect cost.

3. Take the figure obtained in step B-1 and divide that figure by the figure obtained in step B-2. The result will be the maximum amount of direct costs that can be charged to the grant in order to receive the maximum amount of indirect costs.

4. Subtract from the figure obtained in step B-1 the amount obtained in step B-3. The result is the maximum amount of indirect cost that can be charged to the grant.

5. Budgeted expenditures for capital outlay plus the figures obtained in steps B-3 and B-4 should equal the total of the fixed grant award.

C. The following is an example of the procedures outlined in paragraph B above:

Assume that a district received a $100,000 federal entitlement grant and the district plans to budget $5,000 of this grant for capital outlay purposes. Also assume that the district has an indirect cost rate of 2 percent (.0200).

1. $100,000 (grant award), minus $5,000 (capital outlay) = $95,000.
2. 1.00 (100 percent = direct costs) plus .0200 (indirect costs) = 1.0200.
3. $\frac{\$95,000}{1.0200}$ = *$93,137* (maximum amount of the grant that can be budgeted as direct costs in order to budget for maximum amount of indirect cost).
4. $95,000 minus $93,137 = $1,863 (maximum amount of indirect costs that could be claimed against grant).
5. Capital outlay + direct costs + indirect costs = Total grant.
   $5,000 + $93,137 + $1,863 = $100,000.

NOTE: The above example shows how to calculate the maximum amount of indirect costs that could be claimed against a grant; however, the amount of indirect costs actually paid for a fixed grant will depend on the actual amount of direct costs actually incurred for the grant. In no case can the amount of actual direct costs plus calculated indirect costs plus capital outlay costs exceed the total amount of the fixed grant award.

APPENDIX C

SAMPLE BOARD RESOLUTION - Nonacceptance of IDEA-B Funds

Format to be used by LEAs who **will not** be accepting Basic or Preschool IDEA-B funds:

(District Letterhead)

The_____ on _____
(LEA/Agency) (Date)

hereby resolves not to apply for the following funds allocated under the Individuals with Disabilities Education Act, Part B (IDEA-B) for Fiscal Year 2003:

_____ Basic (ages 3-21) $ _____

_____ Preschool (ages three-, four- and five-) $ _____

The above LEA/Agency ensures that a free appropriate public education (FAPE) as per New Jersey Administrative Code for Special Education is made available to all students with disabilities residing in its jurisdiction.

_____

Board Secretary Signature Date

_____

Chief School Administrator Signature Date

APPENDIX D

EXCESS COST REQUIREMENT

COMPUTATION OF MINIMUM AMOUNT

The **average annual per-student expenditure** a local educational agency must spend under 34 CFR Part 300.184-185 for the education of each of its students with disabilities is computed as follows:

A) Add all expenditures of the local educational agency in the preceding school year, except capital outlay and debt service:

(1) for elementary school students, if the child with a disability is an elementary school student; **or**

(2) for secondary school students, if the child with a disability is a secondary school student.

B) Excess costs may be computed after deducting the following amounts spent for elementary school students or for secondary school students, as the case may be:

(1) Amounts received –

(i.) Under Part B of IDEA;

(ii.) Under Part A of title I of the Elementary and Secondary Education Act of 1965, as amended by the Improving America's Schools Act of 1994 (IASA); or

(iii.) Under Part A of Title VII of that Act; and

(2) Any State or local funds expended for programs that would qualify for assistance under any of those parts, such as --

(i.) Programs for students with disabilities;

(ii.) Programs to meet the special educational needs of children who are educationally deprived; and

(iii.) Bilingual education programs for children with limited English proficiency.

C) Divide the result under paragraph B of this section by the number of elementary or secondary students, as appropriate, enrolled in the agency in the preceding school year.

D) Multiply the result of paragraph C of this section by the number of students with disabilities and report the resulting amount in item 9c and 9d on page 1 of the Combined Basic and Preschool application.

Excess costs are those costs of special education and related services that exceed the average minimum amount.

EXCESS COST COMMENT

The following example shows how a local educational agency computes the average minimum amount it must spend for the education of each of its students with disabilities, under 34 CFR Part 300.185. This example follows the formula in 34 CFR Part 300.184. **Under the statutes and regulations, the local educational agency must make one computation for students with disabilities in its elementary schools and a separate computation for students with disabilities in its secondary schools**. The computation for students with disabilities would be done as follows:

A. First, the LEA must determine its total amount of expenditures for elementary school students from all sources (local, state and federal including IDEA-B) in the preceding school year. Only capital outlay and debt service are excluded.

Example:
An LEA spent the following amounts last year for **all** elementary school students (including elementary school students with disabilities):

(1)	From local tax funds.	$ 2,750,000
(2)	From state funds.	7,000,000
(3)	From federal funds.	750,000
		$ 10,500,000

Of this total, $500,000 was for capital outlay and debt service relating to the education of elementary school students. This must be subtracted from total expenditures:

Total expenditures for elementary school students	$10,500,000
(less capital outlay and debt service)	- 500,000
equals	$10,000,000

B. Next the LEA must subtract amounts received –
   (i.) Under Part B of IDEA;
   (ii.) Under Part A of Title I of the Elementary and Secondary Education Act of 1965, as amended by the Improving America's Schools Act of 1994 (IASA); or
   (iii.) Under Part A of Title VII of that Act.

Example:
The LEA received the following amounts for elementary school students last year:

(1)	IDEA-B Entitlement Funds	$ 500,000
(2)	From funds under Part A of Title I of IASA	$ 300,000
(3)	From an IDEA-B discretionary grant	$ 200,000
(4)	From a grant for a bilingual education program under Part A of Title VII of the Elementary and Secondary Education Act of 1965 (IASA)	$ 100,000
	Total	$1,100,000

C. Next the LEA must subtract any state or local funds expended for programs that would qualify for assistance under any of those parts, such as --

   (i.) Programs for students with disabilities;

   (ii.) Programs to meet the special educational needs of children who are educationally deprived; and
   (iii.) Bilingual education programs for children with limited English proficiency.

Example:

(1)	From a special state program for children who are educationally deprived	$200,000
(2)	From state funds for the education of students with disabilities (Chapter 193)	$500,000
(3)	From a locally funded program for students with disabilities	$200,000
		$900,000

D. These amounts (B + C) are subtracted from the LEA's total expenditure for elementary school students computed above (see section "A" above):

$10,000,000
- 2,000,000
$ 8,000,000

E. This amount must be divided by the average number of students enrolled in the elementary schools of the agency last year (including students with disabilities).

Example:
Last year, an average of 8,000 students was enrolled in the agency's elementary schools. The number of students must be divided into the amount computed in the above paragraph:

$$\frac{\$8,000,000}{8,000 \text{ students}} = \$1,000 \text{ per student}$$

This figure is the minimum amount the LEA must spend (on the average) for the education of each of its students with disabilities. Funds under IDEA-B may be used only for costs over and above this minimum.

F. The minimum amount of expenditures required prior to the use of IDEA-B funds is calculated by multiplying the APPE (average per-pupil expenditure) by the average number of students with disabilities enrolled in the elementary schools of the agency last year. **This amount should be entered in item 9c (Elementary) on page 1 of the Combined Basic and Preschool application.**

Example:
If the LEA has 100 elementary school students with disabilities, it must keep records adequate to show that it has spent at least $100,000 for the education of those students (100 students times $1,000/student), not including capital outlay and debt service.

This $100,000 may come from any funds except funds under IDEA-B, subject to any legal requirements that govern the use of those other funds.

If the LEA has secondary school students with disabilities, it must do the same computation for them. However, the amounts used in the computation would be those that the LEA spent last year for the education of secondary school students, rather than for elementary school students. **The final computation would be entered in 9d (Secondary) on page 1 of the Combined Basic and Preschool application.**

Limitation on use of Part B funds

The excess cost requirement prevents an LEA from using funds provided under Part B of the act to pay for all of the costs directly attributable to the education of a child with a disability. The excess cost requirement

does not prevent an LEA from using Part B funds to pay for all of the costs directly attributable to the education of a child with a disability in any of the ages 3, 4, 5, 18, 19, 20, or 21, if no local or state funds are available for nondisabled children in that age range. However, the LEA must comply with the nonsupplanting and other requirements of Part-B in providing the education and services for these children.

Treatment of Federal funds in certain fiscal years

34 CFR Part 300.233 (a)(1) states that for any fiscal year for which amounts appropriated to carry out Section 611 of the Act exceeds $4,100,000,000, an LEA may treat as local funds up to 20 percent of the amount of funds it receives under Part B of the act that exceeds the amount it received under Part B of the act for the previous fiscal year. In addition, the requirements of nonsupplanting (§ 300.230 (c)) and maintenance of effort (§ 300.231) do not apply with respect to the amount that may be treated as local funds under §300.233.

34 CFR Part 300.185 Computation of Excess Costs - Consortium Application

The minimum average amount under 34 CFR Part 300.184, if two or more LEAs submit a consortium application, is the average of the combined minimum average amounts determined under 34 CFR Part 300.185 in those agencies for elementary or secondary school students, as the case may be.

APPENDIX E

SERVICES FOR CHILDREN ENROLLED IN PRIVATE SCHOOLS

A parent or legal guardian may choose to send his/her child with disabilities to a private school at parental expense. Under IDEA-B and the Education Division General Administrative Regulations (EDGAR) Part 76.650-662, LEAs have the responsibility to provide a genuine opportunity for equitable participation to the group of pupils with disabilities enrolled by their parents in private schools.

Identification (Child Find)

Districts are required to identify students with disabilities in private schools in accordance with 34 CFR §300.451(a) which states:

> (a) Each LEA shall, locate, identify, and evaluate all private school children with disabilities, including religious school children residing in the jurisdiction of the LEA, in accordance with §300.125 and §300.220. The activities undertaken to carry out this responsibility for private school children with disabilities must be comparable to activities undertaken for children with disabilities in public schools.

All private schools, including early childhood programs, located within the district must be contacted even if the LEA is not aware of students with disabilities currently enrolled. If the LEA has determined that there are no resident students with disabilities enrolled in private elementary and secondary schools it must provide a letter signed by the chief school administrator containing supporting documentation to this effect. This letter would also verify that contact was made with all private schools located within their jurisdiction and a list of schools contacted should be attached to the FY 2003 Combined Basic and Preschool Flow-through Application. The LEA is also responsible to ensure that representatives of resident students with disabilities enrolled in private schools outside of the district are contacted directly to determine their needs as might be met through this grant.

Proportionate Share

Subsection 612 (a) (10) (A) of the IDEA 1997 states the following regarding children enrolled in private schools by their parents:

> Amounts expended by an LEA for the provision of services to children enrolled in private elementary and secondary schools by their parents shall be equal to a proportionate amount of federal funds made available under IDEA-B; and such services may be provided to students with disabilities on the premises of private schools, to the extent consistent with law.

To meet the provision of service requirement as established in 34 CFR §300.452, each LEA must spend on providing special education and related services to private school children with disabilities–

> (1) For children aged 3 through 21, an amount that is the same proportion of the LEA's total subgrant under section 611(g) of the Act as the number of private school children aged 3 through 21 residing in its jurisdiction is to the total number of children with disabilities in its jurisdiction aged 3 through 21; and
> (2) For children aged 3 through 5, an amount that is the same proportion of the LEA's total subgrant under section 619(g) of the Act as the number of private school children aged 3 through 5 residing in its jurisdiction is to the total number of children with disabilities in its jurisdiction aged 3 through 5.

The Federal Office of Special Education Programs, in its Notice of Interpretation (Appendix A to Part 300),

has clarified that a state or LEA may use funds other than IDEA to satisfy this provision.

> The statute describes the minimum amount that must be spent on these services and does not specify that only federal funds can be used to satisfy this obligation. Thus, if a State or LEA uses other funds to provide special education and related services to private school children, those funds can be considered in satisfying the provisions of §300.453, so long as the services are provided in accordance with the other provisions of §§300.452-300.462.

The LEA may use local funds to provide any or part of the required proportionate share of service. LEAs are not prohibited from providing services to private school children in excess of those required by this part , consistent with State law or local policy.

NEW ▶

The newly authorized P. L. 2001, c.230 prohibits LEAs from applying the services provided through Chapter 193, to students with disabilities parentally placed in private schools, against the proportionate share required by IDEA-B.

Services Determined

The LEA shall, in accordance with 34 CFR §300.452 consult with appropriate representatives of resident students enrolled in private schools, no matter where they are located, during all phases of the development and design of any project supported through IDEA-B funds. This contact may be in the form of a meeting (sample letter of invitation, Appendix F). If representatives cannot attend the meeting, then the district shall make every attempt to contact the representatives by phone or other means, as necessary. Proof of contact would be the letter of invitation with the participant list and/or phone logs. All districts seeking private school participation in conjunction with other districts, as described above, must be named in the letter.

No private school child with a disability has an individual right to receive some or all of the special education and related services that the child would receive if enrolled in a public school. Decisions about services that will be provided to nonpublic school children with disabilities under 34 CFR §§ 300.452-300.462, are made by the LEA in accordance with paragraphs (b) and (c) which state;

(b) Consultation with representatives of private school children with disabilities.

(1) *General*. Each LEA shall consult, in a timely and meaningful way, with appropriate representatives of private school children with disabilities in light of the funding under §300.453, the number of private school children with disabilities, the needs of private school children with disabilities, and their location to decide --

(i) Which children will receive services under §300.452;
(ii) What services will be provided;
(iii) How and where the services will be provided; and
(iv) How the services provided will be evaluated.

(2) *Genuine Opportunity*. Each LEA shall give appropriate representatives of private school children with disabilities a genuine opportunity to express their views regarding each matter that is subject to the consultation requirements in this section.

(3) *Timing*. The consultation required by paragraph (b)(1) of this section must occur <u>before</u> the LEA makes any decision that affects the opportunities of private school children with disabilities to participate in services under §§300.452 - 462.

(4) *Decisions*. The LEA shall make the final decisions with respect to the services to be provided to eligible private school children.

(c) *Services plan for each child served under §§300-450-462*. If a child with a disability

enrolled in a religious or other private school will receive special education or related services from an LEA, the LEA shall--

(1) Initiate and conduct meetings to develop, review, and revise a services plan for the child, in accordance with §300.455(b); and

(2) Ensure that a representative of the religious or other private school attends each meeting. If the representative cannot attend, the LEA shall use other methods to ensure participation by the private school, including individual or conference telephone calls. [The LEA should log all telephone communications which should then be attached to the application to verify attempts to contact the representatives of children with disabilities parentally placed in nonpublic schools.]

Sufficient time should be allowed between the meeting date and the submission of the project proposal for board approval to submit the application to the SEA. These dates will be reviewed to verify that consultation with private school representatives and that the needs of students with disabilities enrolled in private schools were considered in making decisions concerning the application prior to the development of the project proposal. Applications will be returned to LEAs for resubmission to their board of education if it is determined that the LEA did not consult with representatives of students with disabilities parentally placed in private schools prior to the submission date.

- Charter schools, state agencies and vocational schools are not responsible for this requirement but must include pages 4 and 4a in their application.

- County vocational schools may seek private school participation in conjunction with the districts from which they receive students.

- All districts, including nonoperating, participating in a consortium application must seek private school participation in conjunction with the applicant district.

Services Provided

34 CFR§ 300.455 provides guidance to LEAs on the provision of services to students with disabilities in private schools;

(a) General.

(1) The services provided to private school children with disabilities must be provided by personnel meeting the same standards as personnel providing services in the public schools.

(2) Private school children with disabilities may receive a different amount of services than children with disabilities in public schools.

(3) No private school child with a disability is entitled to any service or to any amount of a service the child would receive if enrolled in a public school.

(b) Services provided in ***accordance*** with a services plan.

(1) Each private school child with a disability who has been designated to receive services under § 300.452 must have a services plan that describes the specific special education and related services that the LEA will provide to the child in light of the services that the LEA has determined, through the process described in §§ 300.453-300.454, it will make available to private school children with disabilities.

(2) The services plan must, to the extent appropriate

(i) Meet the requirements of § 300.347. with respect to the services provided; and

(ii) Be developed, reviewed, and revised consistent with §§ 300.342-300.346.

Allowable Costs

The LEA may:

- provide services to designated students with disabilities on-site at a child's private school, including a religious school, to the extent consistent with the law.
- if necessary for a designated student with disabilities to benefit from or participate in the specific services provided, a private school student with a disability must be provided transportation from the student's school or home to a site other than the private school and from the service site to the private school or home. LEAs are not required to provide transportation from the home to the private school. The cost of this transportation may be included in the calculation of meeting the proportionate share.
- use funds available to make public school personnel available in other than public facilities consistent with 34 CFR §300.460.
- use funds available under section 611 or 619 of IDEA-B to pay for services of an employee of the private school to provide services under 34 CFR §§300.450-300.462 if the employee performs the services outside of his or her regular hours of duty and if the employee performs the services under public supervision and control.

Fiscal Restrictions

An LEA may not use funds under section 611 or 619 of IDEA-B for classes that are organized separately on the basis of school enrollment or religion of the students if the classes are at the same site and the classes include students enrolled in public schools and students enrolled in nonpublic schools.

An LEA may not use funds provide under section 611 or 619 of IDEA-B to finance the existing level of instruction in a private school or to otherwise benefit the private school. The LEA shall use the funds to meet the special education and related services needs of students enrolled in nonpublic schools but not for the needs of a private school or the general needs of the students enrolled in the nonpublic school.

Fiscal Control

LEAs are to retain control over the federal funds and may not transfer funds directly to representatives of the students with disabilities in nonpublic schools, according to 34 CFR 76.651(a)(3). The subgrantee shall maintain continuing administrative direction and control over funds and property that benefit students enrolled in private schools. Equipment and supplies purchased for use with students with disabilities in nonpublic schools remains the property of the LEA and should be returned when no longer needed by the student with a disability.

APPENDIX F

SAMPLE PRIVATE SCHOOL PARTICIPATION LETTER

SAMPLE

(District Letterhead)

(Date)

Dear (Private School Representative):

(LEA(s) name(s) *) school district(s) will soon be making application for grant funds for students with disabilities allocated under the Individuals with Disabilities Education Act, Part B (IDEA-B).

IDEA-B requires LEAs to expend a proportionate share of grant funds on services to students with disabilities enrolled in private schools by their parents. The application process requires that we consult with representatives of these students to ascertain the educational needs that might be met through this project.

A planning meeting will take place at _____(time)_____ on _____(date)____ at _____(location)____. Please call ___(telephone number)___ to confirm your participation or if you have any questions.

If you cannot attend, please send a list of needs to be considered, or call my office. Written or verbal input must be received no later than the meeting date listed above.

Sincerely,

Name of Chief School Administrator

*** If LEAs are conducting the meeting jointly or participating in a consortium, list all participating LEAs.**

APPENDIX G

QUICK REFERENCE OF COMMONLY REQUESTED COSTS

NOTE *This document is a quick reference of GAAP function and object codes to be used by applicants of entitlement grants when constructing a grant application budget. It is based upon The Uniform Minimum Chart of Accounts (Handbook 2R2), issued by the Department of Education in 1992. Consult the governing entitlement program Guidelines for specific allowable and non-allowable costs and additional budget information.* *March 2001*

Expenditure Category	Function & Object Code
Advertising	200-500
Benefits	200-200
Books (including shipping & handling)	
Reference & Library	200-600
Textbooks & Workbooks (student use)	100-600
Conferences/Workshops	
Staff Registration fees	200-500
Hotel, Meals, Travel	200-580
Consultants *(includes travel & expenses)*	
Educational, working directly with students	100-300
Professional, Technical	200-300
Copying/Duplicating	200-500
***Equipment (includes delivery & installation)**	
Instructional	400-731
Noninstructional	400-732
Field Trips	
Admission fees	100-800
Transportation (bus rental)	200-500
Food	200-600
Food	
Catering	200-500
Misc. Refreshments	200-600
Graphic Design	
Consultant fees	200-300
Vendor	200-300
Indirect Costs	200-860

Expenditure Category	Function & Object Code
Internet access and videoconferencing (line charges, use charges)	
Instructional	100-500
Noninstructional	200-500
Leases/Rentals	
Instructional equipment	100-500
Noninstructional equipment, vehicles	200-400
Maintenance Contracts	
Vehicles & Equipment	200-400
Postage	200-500
Printing	200-500
Repairs & Maintenance	
Vehicles & Equipment	200-400
Salaries (full or part-time)	
Instructional	100-100
Noninstructional	200-100
Schoolwide Programs	
Abbott Districts	520-930
Software	
Instructional	100-600
Noninstructional	200-600
Substitutes	100-100
Supplies	
Instructional (classroom)	100-600
Noninstructional	200-600
Teachers or Aides, (full or part-time employees of applicant)	
Contracted salary & additional comp.	100-100
Curriculum work	200-100
Telephone	200-500
Travel (Staff)	200-580
Hotel, Meals	200-580

Expenditure Category	Function & Object Code
Tuition	
Students	100-500
Staff	200-500
Vehicle	
Gas	200-600
Insurance & Repairs	200-500

NOTE: To be identified as equipment (rather than supplies), an item must meet all of the following

1. *It retains its original shape, appearance and character with use,*
2. *It does not lose its identity through fabrication or incorporation into a different or more complex unit or substance,*
3. *It is non-expendable; that is, if the item is damaged or worn out, it is more feasible to repair the item than to replace it,*
4. *Under normal conditions of use, including reasonable care and maintenance, it can be expected to serve its principal purpose for at least one year; and*
5. *The unit cost of the item is more than $ 2000.*

PART VIII

SAMPLE FORMS

FY 2003 Combined Basic and Preschool Flow-Through Application

FY 2003 Combined Basic and Preschool Amendment Application

FY 2003 Combined Basic and Preschool Final Report/Carry-Over Application

SAMPLE

INDIVIDUALS WITH DISABILITIES EDUCATION ACT, PART B (IDEA-B) COMBINED BASIC AND PRESCHOOL FLOW-THROUGH APPLICATION

FORMS WITH INSTRUCTIONS

FISCAL YEAR 2003

NEW JERSEY DEPARTMENT OF EDUCATION
Office of Special Education Programs

PTM. NO.****.**

- Send the **original** application to your County Office of Education.
- Send a **copy** to the Office of Grants Management and Development in Trenton.

Due to both offices by **May 31, 2002**.

Locate forms and Guidelines through the New Jersey Department of Education Website at http://www.state.nj.us/education**.** Select *Grants*. Select *Entitlement Grants.*

Submit original to County Office and a copy to OGMD

SAMPLE

New Jersey Department of Education /Office of Special Education Programs
INDIVIDUALS WITH DISABILITIES EDUCATION ACT, PART B
FISCAL YEAR 2003 COMBINED BASIC (AGES 3-21) AND PRESCHOOL (AGES 3, 4 & 5) APPLICATION

☐ Individual LEA Applicant Project #: IDEA-_____- 03	☐ Consortium Applicant Project #: IDEA-_____- 03C	☐ Consortium Participant Participant LEA Code _____

1. LEA:	1a. Funds supporting approved Title I Schoolwide Programs included: Basic Funds: yes __ Preschool Funds: yes __
2. Chief School Administrator:	2a. Telephone #:
3. Project Contact: 3b. Business Administrator:	3a. Telephone #: FAX#: 3c. Telephone #: FAX#:
4. Address:	5. County Name:
	5a. County Code:
	Project Duration: **9/1/02 - 8/31/03**
6. Board Approval Date for Application Submission:	

Program	Total Allocation	Amount Contributed to Consortium	Total Funds Requested by Individual or Consortium Applicant
7. IDEA BASIC	**7a. $**	**7b. $**	**7c. $**
8. IDEA PRESCHOOL	**8a. $**	**8b. $**	**8c. $**

Applicants and participants in a consortium application must contribute **all** Basic and/or **all** Preschool funds to the consortium.

MAINTENANCE OF FISCAL EFFORT WITH LOCAL AND STATE FUNDS

9a. State and Local Funds Spent for Special Education in FY 2001	9b. State and Local Funds Budgeted for Special Education for FY 2002	9c. Minimum Amount of Elementary Special Education Expenditures Required	9d. Minimum Amount of Secondary Special Education Expenditures Required
$	$	$	$

9e. If the amount in box 9b does not equal or exceed the amount in box 9a, check the appropriate reason(s) below:

_____ Decrease in enrollment of children with disabilities;
_____ Unusually large amounts of funds expended in the FY 2001 school year for long-term purposes such as the acquisition of equipment and the construction of school facilities;
_____ Voluntary departure of special education personnel;
_____ Termination of an exceptionally costly program for a particular child due to aging out, left jurisdiction or no longer in need of such a program;
_____ Impact of ability to treat federal funds as local funds.

CONSORTIUM USE ONLY

10. **Consortium Agreement**: _____ has been designated as the applicant agency for this IDEA entitlement application. As an applicant/participating agency, I have agreed to the implementation of activities, utilization of funds, sharing of costs and final disposition of equipment purchased with the funds as set forth in this application.

IDEA Applicant/Participant (Circle one)	Chief School Administrator Name: Chief School Administrator Signature:

INSTRUCTIONS FOR COMPLETING PAGE 1

SAMPLE

NOTE: Check appropriate application boxes. Enter the IDEA project number with your LEA's four-digit district code.

1-5a. Enter all identifying information. For item 1a, check "yes" if approved Title I Schoolwide Program expenditures are included in this application. List all Schoolwide Program expenditures by school name on Budget Detail page(s) 2.
Non-Abbott LEAs that have identified IDEA-B funds to support an approved Title I Schoolwide Program should contact the Office of Grants Management & Development for assistance in completing the budget pages.

6. Enter the date of board approval for submission of this application. If the approval date is after the submission, forward a copy of the board resolution under separate cover.

BASIC ENTITLEMENT

7a. Enter the allocation amount.
7b. Enter amount contributed to a consortium. LEAs must contribute all Basic funds to the consortium.
7c. Enter total funds requested.

PRESCHOOL ENTITLEMENT

8a. Enter the allocation amount.
8b. Enter amount contributed to a consortium. LEAs must contribute all Preschool funds to the consortium.
8c. Enter total funds requested.

MAINTENANCE OF FISCAL EFFORT WITH STATE AND LOCAL FUNDS

9a. Enter the total amount of state and local funds spent for special education during the 2000-2001 school year.
9b. Enter the total amount of state and local funds budgeted for special education during the 2001-2002 school year.
9c. Enter the minimum amount of expenditures required for elementary special education prior to the use of IDEA-B funds as calculated using Appendix **D**.
9d. Enter the minimum amount of expenditures required for secondary special education prior to the use of IDEA-B funds as calculated using Appendix **D**. If the LEA does not have secondary education costs (i.e., transportation, tuition), enter N/A, not applicable.
9e. If the amount in 9a is greater than 9b, check the appropriate reason(s).

CONSORTIUM APPLICATION: INSTRUCTIONS FOR COMPLETING PAGE 1

Check the consortium applicant box. If the LEA is a participant in a consortium, check appropriate box and enter own four- digit district code. Enter the consortium project number with the applicant LEA's four-digit district code.

All participating LEAs in the consortium, including the applicant, must complete a page 1 specific to their district's allocation to be submitted with the consortium application.

APPLICANT SUMMARY PAGE:

1-5a. Enter identifying consortium applicant information. For item 1a, check "yes" if Title I Schoolwide Program expenditures are included in this application. List all Schoolwide Program expenditures by school name on Budget Detail page(s) 2.
6. Enter the date of Board Approval for the submission of the consortium application. If the approval date is after submission of the application, forward a copy of the board resolution under separate cover.

IDEA BASIC

7a. Enter N/A, not applicable.
7b. Enter the total amount being contributed to the consortium by the applicant and all participants.
7c. Enter total funds requested, those funds to be used to support grant activities in the consortium application.

IDEA PRESCHOOL

8a. Enter N/A, not applicable.
8b. Enter the total amount contributed to consortium by the applicant and all participants.
8c. Enter total funds requested, those funds to be used to support grant activities in the consortium application.

9a & 9b. Enter N/A, not applicable on the summary page.
9c & 9d. Indicate the average of the combined minimum amounts indicated in items 9c and 9d per page 1 from each of the participating LEAs, including the applicant.

Consortium Agreement

10. Each Chief School Administrator participating in the IDEA consortium must complete and sign the Consortium Agreement on their page 1, **circle** Applicant or Participant, and include the name of the applicant LEA.

Note: Completed pages 1, 4/4a **and 5/5a must be included for each participant in the consortium.**

SAMPLE

NEW JERSEY DEPARTMENT OF EDUCATION
INDIVIDUALS WITH DISABILITIES EDUCATION ACT, PART B
COMBINED BASIC (AGES 3-21) AND PRESCHOOL (AGES 3, 4 & 5) APPLICATION
BUDGET DETAIL
Fiscal Year 2003

LEA:_____ **Project #: IDEA**_____**-03**

Employee benefits must be budgeted for all salaried positions in Function & Object Code 200-200 at a rate of 15%.

EXPENDITURE CATEGORY	FUNCTION & OBJECT CODES	BASIC DESCRIPTION/ITEMIZATION	BASIC ITEMIZED BUDGET	PRESCHOOL DESCRIPTION/ITEMIZATION	PRESCHOOL ITEMIZED BUDGET

_____ _____ _____
LEA Business Administrator's Name Business Administrator's Signature Date

SAMPLE

INSTRUCTIONS FOR COMPLETING BUDGET DETAIL PAGE 2

Use the format provided on page 2 to itemize the budgeted costs for this project. Use additional pages as needed.

Review all allowable and non-allowable costs and definitions in the Guidelines before completing these pages. List only those budget items consistent with the approved policies and procedures in accordance with IDEA-B and those consistent with the budgetary constraints listed in the Guidelines.

Enter LEA applicant name and project number.

Complete each column as described below for those costs that are to be fully or partially paid from IDEA-B funds.

EXPENDITURE CATEGORY: List the expenditure categories in the same order as they appear on the Budget Summary, page 3.

FUNCTION & OBJECT CODES: List the appropriate GAAP codes. See Appendix **G**, *Quick Reference of Commonly Requested Costs,* for assistance.

DESCRIPTION/ITEMIZATION: List/describe the item(s) to be funded in each category. *Specify how each expense is a special education cost.* For the salary categories, list each position **separately** by title. Indicate summer/stipend employees. For Employee Benefits (200-200)**,** indicate the fringe benefits to be paid using IDEA-B funds for each position by Function & Object Code. Separate Teacher's Pension and Annuity Fund (TPAF) and Social Security costs (FICA) from other fringe benefits, (e.g., health benefits, group insurance). **A minimum of 15% of the budgeted IDEA-B salary must be budgeted for TPAF and FICA contributions.**

BASIC/PRESCHOOL ITEMIZED BUDGET: Enter amount of IDEA funds to be expended for each item.

The LEA Business Administrator's name and dated signature must be included on every Budget Detail page.

NOTE: Equipment (Function & Object Codes 400-731 and 400-732) is defined as tangible nonexpendable personal property including exempt property charged directly to the award having a useful life of more than one year. The acquisition cost is more than $2,000 per unit.

SAMPLE

NEW JERSEY DEPARTMENT OF EDUCATION
INDIVIDUALS WITH DISABILITIES EDUCATION ACT, PART B
COMBINED BASIC (AGES 3-21) AND PRESCHOOL (AGES 3, 4 & 5) APPLICATION
NONPUBLIC EXPENDITURES
BUDGET DETAIL
Fiscal Year 2003

LEA:_____ **Project #: IDEA**_____**-03**

Employee benefits must be budgeted for all salaried positions in Function & Object Code 200-200 at a rate of 15%.

EXPENDITURE CATEGORY	FUNCTION & OBJECT CODES	BASIC NONPUBLIC DESCRIPTION/ITEMIZATION	BASIC NONPUBLIC ITEMIZED BUDGET	PRESCHOOL NONPUBLIC DESCRIPTION/ITEMIZATION	PRESCHOOL NONPUBLIC ITEMIZED BUDGET

_____ _____ _____
LEA Business Administrator's Name Business Administrator's Signature Date

INSTRUCTIONS FOR COMPLETING BUDGET DETAIL PAGE 2
NONPUBLIC EXPENDITURES

SAMPLE

Use the format provided on the Nonpublic Expenditures page 2 to itemize the budgeted costs for the nonpublic proportionate share. Use additional pages as needed.

Review all allowable and non-allowable costs and definitions in the Guidelines before completing these pages. List only those budget items consistent with the approved policies and procedures in accordance with IDEA-B and those consistent with the budgetary constraints listed in the Guidelines. **NOTE: Expenditures must be aligned with the Services Plan of the students. Refer to Appendix E of the 2003 Guidelines for guidance.**

Enter LEA applicant name and project number.

Complete each column as described below for those costs that are to be fully or partially paid from the proportionate share for nonpublic students from IDEA-B funds:

EXPENDITURE CATEGORY: List the expenditure categories in the same order as they appear on the Budget Summary, page 3. The nonpublic expenditures will be incorporated into the subtotals for each Expenditure Category and Function & Object Code on the Budget Summary page.

FUNCTION & OBJECT CODES: List the appropriate GAAP codes. See Appendix G, *Quick Reference of Commonly Requested Costs,* for assistance.

NONPUBLIC DESCRIPTION/ITEMIZATION: List/describe the item(s) to be funded in each category. Specify how each expense is a special education cost. For the salary categories, list each position **separately** by title. Indicate summer/stipend employees. For Employee Benefits (200-200)**,** indicate the fringe benefits to be paid using IDEA-B funds for each position by Function & Object Code. Separate Teacher's Pension and Annuity Fund (TPAF) and Social Security costs (FICA) from other fringe benefits, (e.g., health benefits, group insurance). A minimum of 15% of the budgeted IDEA-B salary for each TPAF member must be budgeted for TPAF and FICA contributions. See Appendix E for guidance.

NONPUBLIC BASIC/PRESCHOOL ITEMIZED BUDGET: Enter amount of IDEA funds to be expended for each item.

The LEA Business Administrator's name and dated signature must be included on every Budget Detail Nonpublic Expenditures page 2.

NOTE: Equipment (Function & Object Codes 400-731 and 400-732) is defined as tangible nonexpendable personal property including exempt property charged directly to the award having a useful life of more than one year. The acquisition cost is more than $2,000 per unit.

SAMPLE

NEW JERSEY DEPARTMENT OF EDUCATION
INDIVIDUALS WITH DISABILITIES EDUCATION ACT, PART B
COMBINED BASIC (ages 3-21) and PRESCHOOL (ages 3, 4 & 5) APPLICATION
BUDGET SUMMARY
FISCAL YEAR 2003

LEA:_____ **Project #: IDEA**_____**-03**

EXPENDITURE CATEGORY	FUNCTION & OBJECT CODES	FUNDING SOURCES	
		BASIC	PRESCHOOL
INSTRUCTION Personal Services - Salaries	100-100		
Purchased Prof. & Tech. Services	100-300		
Other Purchased Services	100-500		
General Supplies	100-600		
Other Objects	100-800		
SUBTOTAL INSTRUCTION			
SUPPORT SERVICES Personal Services - Salaries	200-100		
Personal Services-Employee Benefits	200-200		
Purchased Prof. & Tech. Services	200-300		
Purchased Prof. - Ed. Serv.	200-320		
Purchased Property Services	200-400		
Other Purchased Services	200-500		
Travel	200-580		
Supplies and Materials	200-600		
Other Objects	200-800		
Indirect Costs	200-860		
SUBTOTAL SUPPORT SERVICES			
FAC. ACQ. & CONSTRUCTION SER. Buildings	400-720		
Instructional Equipment	400-731		
Noninstuctional Equipment	400-732		
SUBTOTAL- FACILITIES ACQUISITION & CONSTRUCTION SERVICES			
Schoolwide Programs: Abbott	520-930		
TOTAL PROJECT EXPENDITURES			

_____ _____ _____

LEA BUSINESS ADMINISTRATOR'S NAME **BUSINESS ADMINISTRATOR'S SIGNATURE** **DATE**

SAMPLE

INSTRUCTIONS FOR COMPLETING COMBINED PROJECT BUDGET SUMMARY PAGE 3

Refer to the Uniform Minimum Chart of Accounts distributed by the NJDOE for specific instructions regarding classification of expenditures within category headings. Use "*The Quick Reference of Commonly Requested Costs",* Appendix **G** of the FY 2003 IDEA-B Guidelines, as a reference.

1. Enter LEA name and IDEA project number.

Funding Sources Columns (Basic and Preschool)

2. Indicate the amount budgeted in each of the expenditure categories for the activities supported through the entitlement allocation(s). The budgeted amounts in each category on page 3 and the itemized amounts for those categories on the Budget Detail pages 2 and 2- Nonpublic Expenditures must match.

3. The Total Project Expenditures line(s) must be equal to the entitlement amount indicated on page 1, items 7c and/or 8c for each funding source.

The LEA Business Administrator's name and dated signature must be entered.

NOTE: Equipment (Function & Object Codes 400-731 and 400-732) is defined as tangible nonexpendable personal property including exempt property charged directly to the award having a useful life of more than one year. The acquisition cost is more than $2,000 per unit.

SAMPLE

NEW JERSEY DEPARTMENT OF EDUCATION
INDIVIDUALS WITH DISABILITIES EDUCATION ACT - PART B
PARTICIPATION OF STUDENTS WITH DISABILITIES IN PRIVATE SCHOOLS
COMBINED IDEA-B BASIC (AGES 3-21) AND PRESCHOOL (AGES 3,4 &5) APPLICATION

LEA: _____ **PROJECT #: IDEA-** _____**-03**

COUNTY: _____

State Agencies, Charter Schools and Vocational Schools are not required to complete pages 4/4a but must include them with the application.

NEW ➤

The newly authorized P. L. 2001, c.230 prohibits LEAs from applying the services provided through the state's Chapter 193 program, to students with disabilities parentally placed in private schools, against the proportionate share required by IDEA-B.

1. **Describe and provide documentation** of the manner and extent to which the applicant consulted, **prior** to the development of this application, with representatives of the students with disabilities parentally placed in private schools. Documentation must be in the form of written communication and/or phone logs showing communication with the representatives of the students in private schools, requesting identification of individual student needs. This documentation must be attached to this application. **Documentation must demonstrate that these activities took place prior to application development and submission or the application will be returned to the LEA for resubmission to the board.**

2. Numbers and proportionate share for students with disabilities parentally placed in private schools:

***Do not* include Chapter 193** ➤

	BASIC (AGES 3-21)	PRESCHOOL (AGES 3-5)
Number of parentally placed private school students with disabilities (as of 12/1/01)	**(a)**	**(a)**
Proportionate share (see Allocation Notice) as required by § CFR 300.453	**(b) $**	**(b) $**
Amount allocated for services in the local budget, if any (services described in #6)	**(c) $**	**(c) $**
Amount budgeted on services to be provided through IDEA-B funds (itemized on Budget Detail Page 2 – Nonpublic Expenditures)	**(d) $**	**(d) $**
Number of Private students who will receive services through IDEA-B funds	**(e)**	**(e)**

3. Describe the decision making process for selection of the students with disabilities identified in item #2(e):

SAMPLE

INSTRUCTIONS FOR COMPLETING PAGE 4

GENERAL

Private schools, as defined on page 2 of the Guidelines, are schools which provide preschool, elementary or secondary education as determined under state law for students placed by their parents or legal guardians and are controlled by other than the public authority. The definition includes secular, nonsecular schools and early childhood programs.

This application will be returned to the LEA for resubmission to the board if the documentation required by Item #1 is not attached.

ITEM #1 – The needs of students with disabilities parentally enrolled in private schools must be considered in making decisions concerning the use of IDEA-B funds. Applicants must consult, prior to the development of this application, with representatives of students with disabilities enrolled in private schools to determine the special education services required by those students that could be provided through IDEA-B. When scheduling meeting(s) consideration should be given to the private school calendars. A more in-depth review of the LEA's responsibilities is defined in Appendix E. A sample contact letter is included in Appendix F of the guidelines. Documentation must demonstrate that these activities took place prior to application development or the application will be returned to the LEA for resubmission to the board. Documentation would be in the form of a copy of the letter of invitation and the list of the schools contacted. If the number of parentally placed private school students with disabilities as of 12/1/01 is zero, a letter from the chief school administrator verifying the district's attempts to identify students within their jurisdiction must be attached.

ITEM #2 - This chart summarizes both Basic and Preschool information. The information for items (a) and (b) for both Basic and Preschool has been provided to you on the Allocation Notice from the Office of Special Education Programs. You should contact the IDEA-B State Coordinator, at 609-984-4953, if you do not have the Allocation notice. If you have a discrepancy with the counts you may contact the Senior Data Specialist, at 609-633-6972.

(a) The numbers of private students with disabilities BASIC (ages 3-21) and/or PRESCHOOL (ages 3, 4 & 5) as reported on the Annual Data Report conducted on December 1, 2001. Use the numbers as shown on the LEA's allocation notice.

(b) The proportionate share of IDEA-B funds for services to students with disabilities BASIC (ages 3-21) and/or PRESCHOOL (ages 3, 4 and 5) in private schools. This amount is located on your LEA's Allocation Notice.

(c) Complete this line **ONLY** if the LEA is using local funds to provide services to the students with disabilities parentally placed in the private schools **AND** if the LEA wishes to consider any or all of this amount in the provision of proportionate share of service as required by IDEA-B. **A copy of the page from the LEA Budget identifying the local fund contribution for services must be attached to this application and the line item clearly identified.** The amount of service budgeted should be appropriately disbursed to both the BASIC (ages 3-21) and/or PRESCHOOL (ages 3, 4 & 5). **Child Find activities, in accordance with 34 CFR §300.451(a) cannot be considered when determining the amount of service provided**. In accordance with P.L. 2001, c.230, LEAs are prohibited from applying the services provided through Chapter 193, to students with disabilities parentally placed in private schools, to satisfy the proportionate share requirements of IDEA-B.

CAUTION

(d) Place the total amount expended from both the BASIC (ages 3-21) and/or PRESCHOOL (ages 3, 4 & 5) for a proportionate share of service through this grant. If the LEA is not applying local funds then this amount should match Item #2(b). All services must be itemized on the Budget Detail page 2 – Nonpublic Expenditures.

(e) List the number of private school students BASIC (ages 3-21) and/or PRESCHOOL (ages 3, 4 & 5) who, based on the LEA's communication with the representatives of those students, **WILL** be receiving services through the use of IDEA-B funds. This number may be less than the number in Item # 2(a).

ITEM #3 - Describe how the students listed in #2(e) for the BASIC (ages 3-21) and/or PRESCHOOL (ages 3, 4 & 5) were chosen for participation. All contacts and decisions regarding service needs of students with disabilities in private schools must be in writing and show an agreement between the LEA and representative(s) of the students. A copy of the Services Plan as described in 34 CFR §300.455(b) is not required as an attachment but must be on file with the LEA. The LEA has the option to provide more service than is required by the proportionate share.

SAMPLE

4. List the location(s), time(s) and service(s) for the students with disabilities identified in item # 2(e) who will receive benefits through this project (IDEA-B):

	LOCATION	TIMES	BENEFITS/SERVICES
Public School(s):			
Private school(s):			
Other: (Specify)			

(Attach additional pages, if necessary.)

5. Describe the program difference, **if any**, between programs as described in the item #4 for students with disabilities parentally placed in private schools and similar programs provided for students with disabilities enrolled in your school district. Specify the reasons for these differences, if any (i.e., length and duration of service, type of service, etc.).

6. List the location(s), time(s) and service(s) for the students with disabilities identified in item # 2(c) who will receive benefits through local funds:

	LOCATION	TIMES	BENEFITS/SERVICES
Public School(s):			
Private school(s):			
Other: (Specify)			

(Attach additional pages, if necessary.)

SAMPLE

INSTRUCTIONS FOR COMPLETING PAGE 4a

IDEA-B →

ITEM #4 - If the LEA has identified students in #2(e) for the BASIC (ages 3-21) and/or PRESCHOOL (ages 3, 4 & 5), list the location(s), time(s) and service(s) to be provided. These services should be based on meaningful communication with representatives of the students. Funds expended on supplies must be directly related to the needs of eligible students, such as special materials for Occupational Therapy as required by specific students.

ITEM #5 - If the services provided to the students with disabilities as described in item #4 are different than those provided to students with disabilities in the public school, explain how. (i.e., length of program, amount of service, etc.)

LOCAL →

ITEM #6 - If the LEA has identified students in #2(c) for the BASIC (ages 3-21) and/or PRESCHOOL (ages 3, 4 & 5), list the location(s), time(s) and service(s) to be provided. These services should be based on meaningful communication with representatives of the students. Funds expended on supplies must be directly related to the needs of eligible students, such as special materials for Occupational Therapy as required by specific students.

SAMPLE

NEW JERSEY DEPARTMENT OF EDUCATION
INDIVIDUALS WITH DISABILITIES EDUCATION ACT, PART B
COMBINED BASIC (AGES 3-21) AND PRESCHOOL (AGES 3, 4 & 5) APPLICATION
Fiscal Year 2003

LEA: _____ **Project #: IDEA _____-03**

ASSURANCES AND CERTIFICATION

A. ASSURANCES: The New Jersey Department of Education is hereby assured that the applicant:

1. Shall use all IDEA-B Basic funds to provide special education and related services only for 3-21 year-old students with disabilities. Shall use all IDEA-B Preschool funds to provide special education and related services only for 3, 4 and 5-year-old students with disabilities. The funds shall be used **only** for the excess cost of providing special education and related services to children with disabilities and to **supplement or increase** the level of State and local funds expended for special education and related services for children with disabilities.

2. Will ensure that all policies, procedures, and the administration of programs in the LEA are consistent with the Individuals with Disabilities Education Act of 1997, Education Department General Administration Regulations (EDGAR) and other applicable statutes, regulations, program plans and applications.

3. Will ensure that a proportionate share of services is provided to students with disabilities parentally placed in nonpublic schools in accordance with 34 CFR Parts 300.450-300.462.

4. Conforms to the requirements of IDEA-B by:

   (A) having an application that is consistent with approved Policies and Procedures.

   (B) having established a goal of providing a free appropriate public education for all children with educational disabilities ages 3-21.

   (C) establishing and implementing all policies, procedures and programs for children with disabilities and grants management in the LEA in accordance with IDEA-B and its regulations.

5. Has developed and implemented policies and procedures consistent with New Jersey Administrative Code **f**or Special Education, N.J.A.C. 6A:14-1.2(b)-1 through 14.

6. Shall comply with Title 34, Subtitle A, Section 76.650-662 (EDGAR), participation of students enrolled in private schools.

7. Has control of IDEA-B funds and title to property acquired with those funds shall be in a public agency and that a public agency will administer those funds and property.

8. Will establish a proper accounting system in accordance with Generally Accepted Accounting Principles (GAAP).

9. Shall maintain records documenting compliance with program requirements related to fiscal control and accounting of project funds (including those required under Section 437 of the General Education Provisions Act) for three (3) years after completion of the project.

10. Will give the NJDOE or its authorized representatives access to and the right to examine all records, books or documents related to the award.

11. Shall submit reports in accordance with these IDEA-B FY 2003 Guidelines, and any addenda, to enable the NJDOE to meet its responsibilities under the program.

12. Will establish safeguards to prohibit employees from using their positions for a purpose that constitutes or presents the appearance of personal or organizational conflict of interest or personal gain.

SAMPLE

13. Will comply with provisions of the **Public School Contracts Law**: N.J.S.A. 18A:18 and other relevant State laws and regulations.

14. Is in compliance, for all contracts in excess of $100,000, with the Byrd **Anti-Lobbying** amendment, incorporated Title 31 U.S.C. 1352. This certification extends to all lower tier subcontractors as well.

15. As well as its principals and subcontractors, for all contracts in excess of $25,000, is not presently debarred, proposed for debarment, declared ineligible, suspended or voluntarily excluded by any federal agency from receiving federal funds in accordance with Executive Orders 12549 and 12689.

16. Will comply with Section 6002 of the **Resource Conservation and Recovery Act** (RCRA), P.L. 94-580, codified at 42 U.S.C. 6962 if the applicant is an entity of state and/or local government, and that preference will be given to the purchase of recycled material identified in U.S. EPA guidelines (40 CFR Part 247-254).

17. Will comply with the provisions of the **Drug Free Workplace Act** of 1988, as implemented at 34 CFR Part 85, Subpart F, for grantees, as defined at 34 CFR Part 85, Sections 85.605 and 85.610.

18. Will comply with all Federal and State statutes and regulations relating to non-discrimination. These include but are not limited to:

    (A) Title VI of the Civil Rights Act of 1964 (P.L. 88-352; 34 CFR Part 100) which prohibits discrimination on the basis of race, color or national origin;

    (B) Title IX of the Education Amendments of 1972, as amended (20 U.S.C. 1681-1683, and 1685-1686; 34 CFR Part 106), which prohibit discrimination on the basis of sex;

    (C) Section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. 794; 34 CFR Part 104), which prohibits discrimination on the basis of handicaps and;

    (D) The Age Discrimination Act of 1975, as amended (42 U.S.C. 6101 et. seq.; 45 CFR Part 90), which prohibits discrimination on the basis of age.

19. Will comply with Executive Order 11246, **Equal Employment Opportunity** dated September 24, 1965, as amended by Executive Order 11375, dated October 13, 1967, and as supplemented by the regulations at 41 CFR Part 60.

20. Will ensure that children with disabilities in Title I schoolwide program schools have all of the rights they would have if they were in a non-schoolwide school. A Title I schoolwide program combining IDEA funds must comply with all other requirements of IDEA to the same extent it would if it did not combine IDEA funds in its schoolwide program.

21. If carrying out a coordinated services project under Title XI of the Elementary and Secondary Education Act of 1965 and a coordinated services project under Part B in the same schools, such agency shall use amounts under section 613(f) in accordance with the requirements of that title.

B. CERTIFICATION

I certify that the information contained in this application is correct and complete and that the applicant agency has authorized me, as its representative, to give the above Assurances and to file this application.

_____	_____	_____
Chief School Administrator's Name	**Signature**	**Date**

NOTE: Assurances are required as a prerequisite for receiving IDEA-B funds. The Chief School Administrator must sign this certification, unless a written notification has been filed with the NJDOE delegating the authority for signing to another LEA official.

SUBMIT THIS APPLICATION TO THE COUNTY OFFICE OF EDUCATION

SAMPLE

NEW JERSEY DEPARTMENT OF EDUCATION
INDIVIDUALS WITH DISABILITIES EDUCATION ACT, PART B
FISCAL YEAR 2003 COMBINED BASIC (AGES 3-21) AND PRESCHOOL (AGES 3, 4 & 5) AMENDMENT APPLICATION

INDIVIDUAL LEA APPLICANT PROJECT#: IDEA- -03	CONSORTIUM APPLICANT PROJECT #: IDEA- -03C	
1. LEA:	1a. County:	1b. Basic Award Amount: $ Preschool Award Amount: $
2. Project Director:	2a. Tel #:	2b. FAX #:
3. Business Administrator:	3a. Tel #:	
4. Address:		
5. Reason funds will not be expended as approved. Attach additional sheets if necessary.		

6. Expenditure Category	6a. Function & Object Codes	Basic Budget	6c. **Amended** Basic Budget	6d. **Approved** Preschool Budget	6e. **Amended** Preschool Budget
INSTRUCTION (100 Series)					
Personal Services - Salaries	100-100				
Purchased Prof. & Tech. Services	100-300				
Other Purchased Services	100-500				
General Supplies	100-600				
Other Objects	100-800				
SUBTOTAL INSTRUCTION					
SUPPORT SERVICES (200 Series)					
Personal Services - Salaries	200-100				
Personal Services - Employee Benefits	200-200				
Purchased Prof. & Tech. Services	200-300				
Purchased Prof. – Ed. Ser.	200-320				
Purchased Property Services	200-400				
Other Purchased Services	200-500				
Travel	200-580				
Supplies and Materials€	200-600				
Other Objects	200-800				
Indirect Costs	200-860				
SUBTOTAL SUPPORT SERVICES					
FAC. ACQ. & CONS. SER. (400 Series)					
Buildings Use Charge	400-720				
Instructional Equipment	400-731				
Noninstructional Equipment	400-732				
SUBTOTAL FAC. ACQ. & CON. SER.					
SCHOOLWIDE PROGRAMS - Abbott	520-930				
TOTAL					

☐

To the best of my knowledge, I certify that this report is accurate.
7. **LEA** Board Secretary Signature: Date:

8. **LEA** Chief School Administrator Signature: Date:

9. Board Approval Date for Submission of Amendment Application:

☐ ☐	☐ ☐	CSBA Signature: Date: CSCS Signature: Date:
☐	☐ Denied	OGMD Signature: Date:

This form is to be used for FY 2003 awards only!

SAMPLE

COMBINED BASIC (AGES 3-21) AND PRESCHOOL (AGES 3, 4 & 5) AMENDMENT APPLICATION

INSTRUCTIONS FOR COMPLETING PAGE 1

For a Basic Amendment, complete columns 6b and 6c only on page 1. For a Preschool Amendment, complete columns 6d and 6e only on page 1. The **entire budget** must be shown in each applicable column.

If requesting an amendment to both Basic and Preschool at this time, columns 6b and 6c for Basic and columns 6d and 6e for Preschool must be completed. The **entire budget** must be shown in each applicable column.

Enter the IDEA project number at the top of the page.

1-4. Complete all identifying information and the award amount(s).

5. Provide a brief but specific explanation of why funds will not be expended as originally approved. Clearly indicate the changes proposed (e.g., change in scope, the transfer of funds between budget lines, major change in activity).

6-6a. Line item categories have been included for Instruction, Support Services, Facilities Acquisition and Construction Services and Schoolwide Programs.

6b. Enter the amount by line item from the originally approved Basic budget or the most recently approved amended budget.

6c. Enter the amount by line item of the proposed amended Basic budget. The proposed amended budget takes into account any prior allowable "less than 10%" changes made by the LEA.

6d. Enter the amount by line item from the originally approved Preschool budget or the most recently approved amended budget.

6e. Enter the amount by line item of the proposed amended Preschool budget. The proposed amended budget takes into account any prior allowable "less than 10%" changes made by the LEA.

- **The total in column 6b must match the total in column 6c and match #1b for Basic.**
- **The total in column 6d must match the total in column 6e and match #1b for Preschool.**

Consortium applicants must certify that all participating districts agree with the changes proposed in the amendment application by placing an "X" in the box.

7. Enter the dated signature of LEA Board Secretary. The date must be included.

8. Enter the dated signature of LEA Chief School Administrator. The date must be included.

9. Date of board approval for submission of this Amendment Application. The date must be included. If the date is after NJDOE receipt of this application, a Board Resolution must be submitted.

NOTE: Equipment (Function & Object Codes 400-731 and 400-732) is defined as tangible nonexpendable personal property including exempt property charged directly to the award having a useful life of more than one year. The acquisition cost is more than $2,000 per unit.

ALL AMENDMENT APPLICATIONS MUST BE RECEIVED BY YOUR COUNTY OFFICE OF EDUCATION PRIOR TO JUNE 30, 2003.

AMENDMENT REQUESTS RECEIVED AFTER THAT DATE WILL BE DENIED.

SAMPLE

NEW JERSEY DEPARTMENT OF EDUCATION
INDIVIDUALS WITH DISABILITIES EDUCATION ACT, PART B
FISCAL YEAR 2003 COMBINED BASIC (AGES 3-21) AND PRESCHOOL (AGES 3, 4 & 5) AMENDMENT APPLICATION
BUDGET DETAIL

LEA: _____ **Project #: IDEA-_____-03**

EXPENDITURE CATEGORY	FUNCTION & OBJECT CODES	BASIC DESCRIPTION/ITEMIZATION	BASIC AMENDED BUDGET	PRESCHOOL DESCRIPTION/ITEMIZATION	PRESCHOOL AMENDED BUDGET

_____ _____ _____
LEA Business Administrator's Name Business Administrator's Signature Date

SAMPLE

INSTRUCTIONS FOR COMPLETING BUDGET DETAIL PAGE 2

The entire revised budget must be submitted in the Amendment Application. Use additional Budget Detail pages as needed.

Review allowable and nonallowable costs and definitions in the Guidelines before completing these pages. Complete the following components as they pertain to proposed expenditures for this project.

Enter LEA name and IDEA Project Number.

Complete each column as described below for those costs to be fully or partially paid from IDEA-B funds.

EXPENDITURE CATEGORY: List the expenditure categories in the same order as they appear on page 3 of your approved application or most recently approved amendment.

FUNCTION & OBJECT CODES: List the appropriate Function & Object Codes. Use Appendix G, "The Quick Reference of Commonly Requested Costs" as a reference.

DESCRIPTION/ITEMIZATION: List/describe the item(s) to be funded in each category. For the salary categories, list each position separately by title. Indicate summer/stipend employees. For each IDEA-B funded position, indicate the fringe benefits to be paid using IDEA-B funds. Show Teachers Pension and Annuity Fund (TPAF) and Social Security costs (FICA) separately from other fringe benefits, (e.g., health benefits, group insurance). **A minimum of 15% of the budgeted IDEA-B salary for each TPAF member must be budgeted for TPAF and FICA contributions.**

The LEA Business Administrator's name and dated signature must be included on every Budget Detail page 2.

NOTE: Equipment (Function & Object Codes 400-731 and 400-732) is defined as tangible nonexpendable personal property including exempt property charged directly to the award having a useful life of more than one year. The acquisition cost is more than $2,000 per unit.

NEW JERSEY DEPARTMENT OF EDUCATION

INDIVIDUALS WITH DISABILITIES EDUCATION ACT, PART B

FISCAL YEAR 2003 COMBINED BASIC (AGES 3-21) AND PRESCHOOL (AGES 3, 4 & 5) AMENDMENT APPLICATION

BUDGET DETAIL

NONPUBLIC EXPENDITURES

SAMPLE

LEA: _____ **Project#:IDEA-_____-03**

EXPENDITUR CATEGORY	FUNCTION & OBJECT CODES	BASIC NONPUBLIC DESCRIPTION/ITEMIZATION	BASIC NONPUBLIC AMENDED BUDGET	PRESCHOOL NONPUBLIC DESCRIPTION/ITEMIZATION	PRESCHOOL NONPUBLIC AMENDED BUDGET

_____ LEA Business Administrator's Name

_____ Business Administrator Signature

_____ Date

SAMPLE

INSTRUCTIONS FOR COMPLETING BUDGET DETAIL PAGE 2
NONPUBLIC EXPENDITURES

The entire revised nonpublic expenditures budget must be submitted in the Amendment Application. Use additional Nonpublic Expenditures Budget Detail pages as needed.

Review allowable and nonallowable costs and definitions in the FY 2003 IDEA-B Guidelines before completing these pages. Complete the following components as they pertain to proposed nonpublic expenditures for this project. **NOTE: Expenditures must be aligned with the Services Plans of the students. Refer to Appendix E for guidance.**

Enter LEA name and IDEA Project Number.

Complete each column as described below for those costs to be fully or partially paid from the proportionate share of IDEA-B funds.

EXPENDITURE CATEGORY: List the expenditure categories in the same order as they appear on page 3 of your approved application or most recently approved amendment.

FUNCTION & OBJECT CODES: List the appropriate Function & Object Codes. Use Appendix G, "The Quick Reference of Commonly Requested Costs", as a reference.

NONPUBLIC DESCRIPTION/ITEMIZATION: List/describe the item(s) to be funded in each category. For the salary categories, list each position separately by title. Indicate summer/stipend employees. For each IDEA-B funded position, indicate the fringe benefits to be paid using IDEA-B funds. Show Teachers Pension and Annuity Fund (TPAF) and Social Security costs (FICA) separately from other fringe benefits, (e.g., health benefits, group insurance). **A minimum of 15% of the budgeted IDEA-B salary for each TPAF member must be budgeted for TPAF and FICA contributions. See Appendix E for guidance.**

The LEA Business Administrator's dated signature must be included on every Budget Detail Nonpublic Expenditures page 2.

NOTE: Equipment (Function & Object Codes 400-731 and 400-732) is defined as tangible nonexpendable personal property including exempt property charged directly to the award having a useful life of more than one year. The acquisition cost is more than $2,000 per unit.

SUBMIT THIS APPLICATION TO COUNTY OFFICE OF EDUCATION ONLY

SAMPLE

NEW JERSEY DEPARTMENT OF EDUCATION
INDIVIDUALS WITH DISABILITIES EDUCATION ACT, PART B
FISCAL YEAR 2003
COMBINED BASIC (AGES 3-21) AND PRESCHOOL (AGES 3, 4 & 5) FINAL REPORT/CARRY-OVER APPLICATION

1. PROJECT #:IDEA- _____-03 ☐ ☐			1a. PROJECT PERIOD: 9/1/02 to 8/31/03		
2. LEA:				2a. County:	
3. PROJECT DIRECTOR:			3a. TEL #:	3b. FAX #:	
4. ADDRESS:					
5. BUSINESS ADMINISTRATOR:				5a. TEL #:	
6. PROJECT	7. Approved Amount	8. Expended Amount	9. Unexpended Balance	10. Amount to be Refunded to NJDOE	11. Proposed Carry-Over
☐ Basic Final Report	$	$	$	$	$
☐ Preschool Final Report	$	$	$	$	$

FINAL REPORT

12. Report of Completed Activities: **List Basic and Preschool activities separately.** Attach additional pages if needed.

Complete for Carry-Over Application and/or for Refunds to NJDOE

13. Reason Funds Were Not Expended During the Project Period: **List Basic and Preschool activities separately.** Attach additional pages if necessary.

This form is to be used for FY 2003 awards only!

SAMPLE

NEW JERSEY DEPARTMENT OF EDUCATION
INDIVIDUALS WITH DISABILITIES EDUCATION ACT, PART B
COMBINED BASIC (AGES 3-21) AND PRESCHOOL (AGES 3, 4 & 5) FINAL REPORT/CARRY-OVER APPLICATION

INSTRUCTIONS FOR COMPLETING PAGE 1

Refer to your IDEA-B approved budget or the most recent approved amendment prior to completing this report.

Items 1-5a. Enter all identifying information.

6. Check the appropriate Project: Basic Final Report and/or Preschool Final Report.

7. Enter the approved amount(s).

8. Enter the amount(s) expended during the project period.

9. Subtract the amount in item 8 from the amount in item 7 and enter the difference.

10. Enter the unexpended balance amount from item 9 that you are refunding to NJDOE. All school districts, Charter Schools and vocational schools must send a check payable to the Treasurer, State of New Jersey for the refund amount and mail with a copy of page 1 of the Final Report to:

Department of Education
Office of Budget and Accounting
Revenue and Grant Accounting
PO Box 500
Trenton, NJ 08625-0500.

State agencies should not send refund checks, but rather process the transfer of funds through the state accounting system. Contact the Office of Budgeting and Accounting for assistance if necessary.

11. Enter the unexpended balance amount from item 9 that you are applying to carry forward into the next project period. Unexpended nonpublic proportionate share funds must be carried over for nonpublic use or refunded to the NJDOE.

12. Provide a report of the completed activities using the expended funds, including services provided to nonpublic students. List Basic and Preschool activities separately.

13. If applying for carry-over funds or making a refund to the NJDOE, provide a brief but specific description why all funds were not expended/obligated within the project period. Consortium applications must include a statement that all participating districts agree to this request. **This item must be completed if funds are indicated in item 11.**

ALL FINAL REPORT/CARRY-OVER APPLICATIONS MUST BE SUBMITTED TO YOUR COUNTY OFFICE IN ACCORDANCE WITH THE TIMELINES LISTED IN THE GUIDELINES.

Forms and Guidelines are located on the New Jersey Department of Education Website at http://www.state.nj.us/education**.** Select *Grants.* Select *Entitlement Grants***.**

Note: If your district has approved FY 2002 Carry-Over, you must file a separate report using the appropriate form. These forms are located on the website.

NEW JERSEY DEPARTMENT OF EDUCATION
INDIVIDUALS WITH DISABILITIES EDUCATION ACT, PART B
FISCAL YEAR 2003 COMBINED BASIC (AGES 3-21) AND PRESCHOOL (AGES 3, 4 & 5) FINAL REPORT *EXPENDED BUDGET*
BUDGET DETAIL

SAMPLE

LEA: _____ **Project #: IDEA-_____-03**

EXPENDITURE CATEGORY	FUNCTION & OBJECT CODES	BASIC DESCRIPTION/ITEMIZATION	BASIC EXPENDED BUDGET	PRESCHOOL DESCRIPTION/ITEMIZATION	PRESCHOOL EXPENDED BUDGET

_____ LEA Business Administrator's Name

_____ Business Administrator's Signature

_____ Date

NEW JERSEY DEPARTMENT OF EDUCATION
INDIVIDUALS WITH DISABILITIES EDUCATION ACT, PART B
COMBINED BASIC (AGES 3-21) AND PRESCHOOL (AGES 3, 4 & 5) FINAL REPORT EXPENDED BUDGET
BUDGET DETAIL

SAMPLE

INSTRUCTIONS FOR COMPLETING PAGE 2

- Enter the LEA name and IDEA Project Number.
- **Expenditure Category and Function & Object Code***:* List expenditures separately by category and code. See Appendix G*, The Quick Reference of Commonly Requested Costs*, for assistance.
- **Description/Itemization***:* List/describe each item by category. For salary categories, list each position separately, by title, specifying if a summer employee.
- **Expended Budget Basic/Preschool:** Report the amounts expended from this IDEA-B award. All equipment purchases must be reported on the "Federal Equipment Inventory" page(s).
- **The LEA Business Administrator's name and dated signature must appear on every Budget Detail page 2.**
- Use additional sheets as needed.

NOTE: Equipment (Function & Object Codes 400-731 and 400-732) is defined as tangible nonexpendable personal property including exempt property charged directly to the award having a useful life of more than one year. The acquisition cost is more than $2,000 per unit.

NEW JERSEY DEPARTMENT OF EDUCATION
INDIVIDUALS WITH DISABILITIES EDUCATION ACT, PART B
FISCAL YEAR 2003 COMBINED BASIC (AGES 3-21) AND PRESCHOOL (AGES 3, 4 & 5) FINAL REPORT *EXPENDED BUDGET*
NONPUBLIC EXPENDITURES

SAMPLE

LEA: _____ **Project #: IDEA-_____-03**

EXPENDITURE CATEGORY	FUNCTION & OBJECT CODES	BASIC NONPUBLIC DESCRIPTION/ITEMIZATION	BASIC NONPUBLIC EXPENDED BUDGET	PRESCHOOL NONPUBLIC DESCRIPTION/ITEMIZATION	PRESCHOOL NONPUBLIC EXPENDED BUDGET

_____ _____ _____
LEA Business Administrator's Name Business Administrator's Signature Date

NEW JERSEY DEPARTMENT OF EDUCATION
INDIVIDUALS WITH DISABILITIES EDUCATION ACT, PART B
COMBINED BASIC (AGES 3-21) AND PRESCHOOL (AGES 3, 4 & 5) FINAL REPORT EXPENDED BUDGET
NONPUBLIC EXPENDITURES BUDGET DETAIL

SAMPLE

INSTRUCTIONS FOR COMPLETING PAGE 2
NONPUBLIC EXPENDITURES

- Enter the LEA name and IDEA Project Number.
- **Expenditure Category and Function & Object Code***:* List expenditures separately by category and code. See Appendix G*, The Quick Reference of Commonly Requested Costs*, for assistance.
- **Nonpublic Basic/Preschool Description/Itemization***:* List/describe each item by category. For salary categories, list each position separately, by title, specifying if a summer employee.
- **Nonpublic Basic/Preschool Expended Budget**: Report the amounts expended for nonpublic expenditures from this IDEA-B award. All equipment purchases must be reported on the "Federal Equipment Inventory" page 5.
- **The LEA Business Administrator's name and dated signature must be included on every Budget Detail Nonpublic Expenditures page 2.**
- Use additional sheets as needed.

NOTE: Equipment (Function & Object Codes 400-731 and 400-732) is defined as tangible nonexpendable personal property including exempt property charged directly to the award having a useful life of more than one year. The acquisition cost is more than $2,000 per unit.

NEW JERSEY DEPARTMENT OF EDUCATION
INDIVIDUALS WITH DISABILITIES EDUCATION ACT, PART B
FISCAL YEAR 2003 COMBINED BASIC (AGES 3-21) AND PRESCHOOL (AGES 3, 4 & 5) CARRY-OVER APPLICATION *PROPOSED BUDGET*
BUDGET DETAIL

SAMPLE

LEA: _____ **PROJECT #: IDEA-_____-03**

EXPENDITURE CATEGORY	FUNCTION & OBJECT CODES	BASIC DESCRIPTION/ITEMIZATION	BASIC PROPOSED BUDGET	PRESCHOOL DESCRIPTION/ITEMIZATION	PRESCHOOL PROPOSED BUDGET

_____ _____ _____
LEA Business Administrator's Name Business Administrator's Signature Date

SAMPLE

NEW JERSEY DEPARTMENT OF EDUCATION
INDIVIDUALS WITH DISABILITIES EDUCATION ACT, PART B
COMBINED BASIC (AGES 3-21) AND PRESCHOOL (AGES 3, 4 & 5) CARRY-OVER APPLICATION PROPOSED BUDGET
BUDGET DETAIL

INSTRUCTIONS FOR COMPLETING PAGE 3

Complete this page only if unexpended Basic and/or Preschool funds are to be carried over.

- Enter the LEA and IDEA Project Number.
- **Expenditure Category and Function & Object Code***:* List expenditures separately by category and code. List/describe each item by category. For salary categories, list each position separately, by title, indicating any summer employees. See Appendix G, *The Quick Reference of Commonly Requested Costs,* for assistance.
- **IDEA-B Proposed Carry-Over Budget***:* Enter the amounts of carry-over funds to be expended.
- **The LEA Business Administrator's name and dated signature must be included on every Budget Detail page 3.**

NOTE: Equipment (Function & Object Codes 400-731 and 400-732) is defined as tangible nonexpendable personal property including exempt property charged directly to the award having a useful life of more than one year. The acquisition cost is more than $2,000 per unit.

NEW JERSEY DEPARTMENT OF EDUCATION
INDIVIDUALS WITH DISABILITIES EDUCATION ACT, PART B
FISCAL YEAR 2003 COMBINED BASIC (AGES 3-21) AND PRESCHOOL (AGES 3, 4 & 5) CARRY-OVER APPLICATION *PROPOSED BUDGET*
NONPUBLIC EXPENDITURES

SAMPLE

LEA: _____ **PROJECT#: IDEA-_____-03**

EXPENDITURE CATEGORY	FUNCTION & OBJECT CODES	BASIC NONPUBLIC DESCRIPTION/ITEMIZATION	BASIC NONPUBLIC PROPOSED BUDGET	PRESCHOOL NONPUBLIC DESCRIPTION/ITEMIZATION	PRESCHOOL NONPUBLIC PROPOSED BUDGET

_____ _____ _____
LEA Business Administrator's Name Business Administrator's Signature Date

SAMPLE

NEW JERSEY DEPARTMENT OF EDUCATION
INDIVIDUALS WITH DISABILITIES EDUCATION ACT, PART B
COMBINED BASIC (AGES 3-21) AND PRESCHOOL (AGES 3, 4 & 5) CARRY-OVER APPLICATION PROPOSED BUDGET
NONPUBLIC EXPENDITURES BUDGET DETAIL

INSTRUCTIONS FOR COMPLETING PAGE 3
NONPUBLIC EXPENDITURES

Complete this page **only** if unexpended Basic and/or Preschool proportionate share funds are to be carried over.

- Enter the LEA and Project Number.
- **Expenditure Category and Function & Object Code***:* List expenditures separately by category and code. List/describe each item by category. For salary categories, list each position separately, by title, indicating any summer employees. See Appendix G, *The Quick Reference of Commonly Requested Costs,* for assistance.
- **IDEA-B Nonpublic Proposed Carry-Over Budget***:* Enter the amounts of carry-over funds to be expended.
- **The LEA Business Administrator's name and dated signature must be included on every Budget Detail Nonpublic Expenditures page 3.**

NOTE: Equipment (Function & Object Codes 400-731 and 400-732) is defined as tangible nonexpendable personal property including exempt property charged directly to the award having a useful life of more than one year. The acquisition cost is more than $2,000 per unit.

NEW JERSEY DEPARTMENT OF EDUCATION
INDIVIDUALS WITH DISABILITIES EDUCATION ACT, PART B
FISCAL YEAR 2003
COMBINED BASIC (AGES 3-21) AND PRESCHOOL (AGES 3, 4 & 5) FINAL REPORT/CARRY-OVER APPLICATION
Budget Summary

SAMPLE

LEA: _____ **Project #: IDEA-**_____**-03**

15. EXPENDITURE CATEGORY	15a. FUNCTION & OBJECT CODE	15b. FINAL REPORT/ EXPENDED BUDGET		15c. CARRY-OVER PROPOSED BUDGET	
INSTRUCTION (100 Series)		Basic	Preschool	Basic	Preschool
Personal Services - Salaries	100-100				
Purchased Prof. & Tech. Services	100-300				
Other Purchased Services	100-500				
General Supplies	100-600				
Other Objects	100-800				
SUBTOTAL INSTRUCTION					
SUPPORT SERVICES (200 Series)					
Personal Services - Salaries	200-100				
Personal Services - Employee Benefits	200-200				
Purchased Prof. & Tech. Services	200-300				
Purchased Prof. - Ed. Ser.	200-320				
Purchased Property Services	200-400				
Other Purchased Services	200-500				
Travel	200-580				
Supplies and Materials	200-600				
Other Objects	200-800				
Indirect Costs	200-860				
SUBTOTAL SUPPORT SERVICES					
FAC. ACQ. & CON. SER. (400 Series)					
Buildings Use Charge	400-720				
Instructional Equipment	400-731				
Noninstructional Equipment	400-732				
SUBTOTAL FAC. ACQ. & CON. SER.					
Schoolwide Programs: Abbott	520-930				
TOTAL					

☐

To the best of my knowledge, I certify that this report is accurate.
16. **LEA** Board Secretary Signature: Date:

17. **LEA** Chief School Administrator Signature: Date:

18. Board Approval Date for Submission of Carry-Over Application:

NJDOE USE ONLY

☐ Approved ☐ Approved	☐ Denied ☐ Denied	CSBA Signature: Date: CSCS Signature: Date:
☐ Approved	☐ Denied	OGMD Signature: Date:

SAMPLE

NEW JERSEY DEPARTMENT OF EDUCATION
INDIVIDUALS WITH DISABILITIES EDUCATION ACT, PART B
COMBINED BASIC (AGES 3-21) AND PRESCHOOL (AGES 3, 4 & 5) FINAL REPORT/CARRY-OVER APPLICATION
Budget Summary

INSTRUCTIONS FOR COMPLETING PAGE 4

Enter the LEA and the IDEA Project Number.

15-15a. **Expenditure Category and Function Object Code**: Expenditure Categories and Function & Object Codes have been included for Instruction, Support Services, Facilities Acquisition and Schoolwide Programs.

15b. **Basic and Preschool Final Report/Expended Budget Columns**: By expenditure category, enter the summary amounts expended using IDEA-B funds during this project period. Enter the subtotals and total amounts from Budget Detail pages 2 and 2-Nonpublic Expenditures.

15c. **Basic and Preschool Carry-Over Proposed Budget Columns**: By expenditure category, indicate the amounts budgeted for carry-over. Enter the subtotals and total amounts.

The consortium applicant LEA certifies that all participant LEAs agree with this report and the proposed Carry-Over Application by marking an “x” in the box.

16. Enter dated signature of the LEA Board Secretary.

17. Enter dated signature of the LEA Chief School Administrator.

18. *A Board of Education approval date is required for all Carry-Over Applications*.

NOTE: Equipment (Function & Object Codes 400-731 and 400-732) is defined as tangible nonexpendable personal property including exempt property charged directly to the award having a useful life of more than one year. The acquisition cost is more than $2,000 per unit.

NEW JERSEY DEPARTMENT OF EDUCATION
INDIVIDUALS WITH DISABILITIES EDUCATION ACT, PART B
COMBINED BASIC (AGES 3-21) AND PRESCHOOL (AGES 3, 4 & 5) FINAL REPORT
Federal Equipment Inventory
Project Period 9/1/02 to 8/31/03

SAMPLE

LEA:_____ **COUNTY:**_____ **Project#: IDEA-**_____**-03**

Acquisition Date	Description (Name, Type, Size)	Manufacturer/Model	Serial/Inventory Number	Unit Acquisition Cost	IDEA Cost by Title	% of IDEA Cost by Title	Location in LEA

_____ _____ _____
LEA Business Administrator's Name Business Administrator's Signature Date

SAMPLE

NEW JERSEY DEPARTMENT OF EDUCATION
INDIVIDUALS WITH DISABILITIES EDUCATION ACT, PART B
COMBINED BASIC (AGES 3-21) AND PRESCHOOL (AGES 3, 4 & 5) FINAL REPORT/CARRY-OVER APPLICATION

FINAL REPORT - FEDERAL EQUIPMENT INVENTORY

INSTRUCTIONS FOR COMPLETING
PAGE 5

Equipment: Equipment (Function & Object Codes 400-731 and 400-732) is defined as tangible nonexpendable personal property including exempt property charged directly to the award having a useful life of more than one year. The acquisition cost is more than $2,000 per unit.

- Complete all identifying information.
- All columns must be completed for each piece of equipment purchased with IDEA-B funds.
- The total of the IDEA Costs listed must equal the equipment costs listed on the Budget Detail pages 2 and 2-Nonpublic Expenditures and the Budget Summary page for Function & Object Codes 400-731 and 400-732.
- If the equipment does not have a serial number, an identification number **must** be assigned.
- For items partially funded, indicate the total unit acquisition cost, the IDEA cost by each Title (Basic or Preschool) and the percentage of IDEA funds utilized by Title.
- **The LEA Business Administrator's name and dated signature must be included on every Federal Equipment Inventory page 5.**