

# **Federal Programs Special Education Bureau**

## **Requests for Reimbursement (RfR): Basic Guidelines for Special Education Directors**



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# Objectives

- Individuals with Disabilities Education Act—Part B (IDEA-B) Application
  - How Planning Objectives Align to Budget Requests
- RfR Review Process
  - The Big Picture
  - How actual expenditures support application's objectives
  - Appropriate documentation
  - Information (Quality v. Quantity)
- Allowable vs. Unallowable Costs

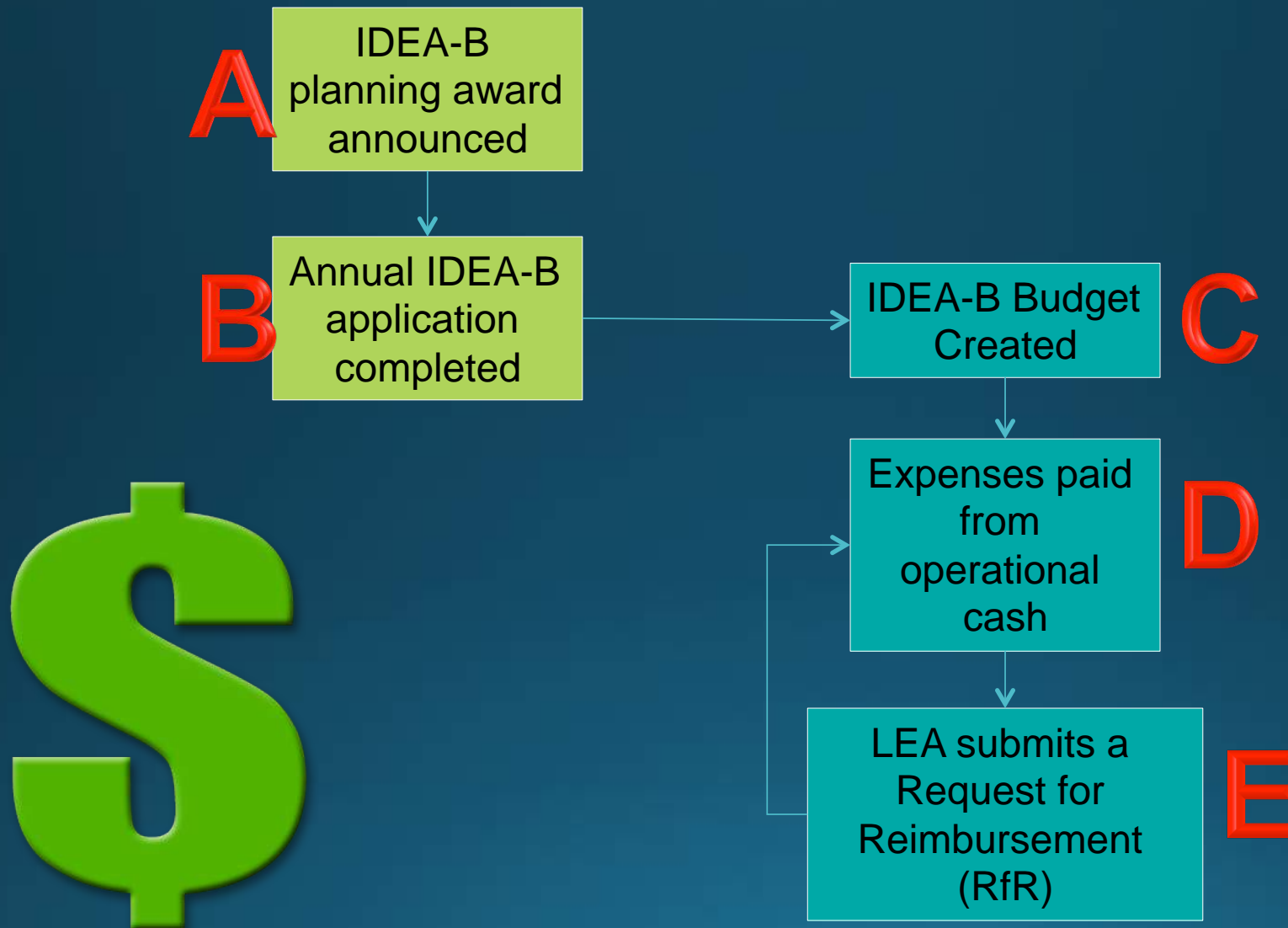
# IDEA B Application

Your IDEA-B Application is your initial plan

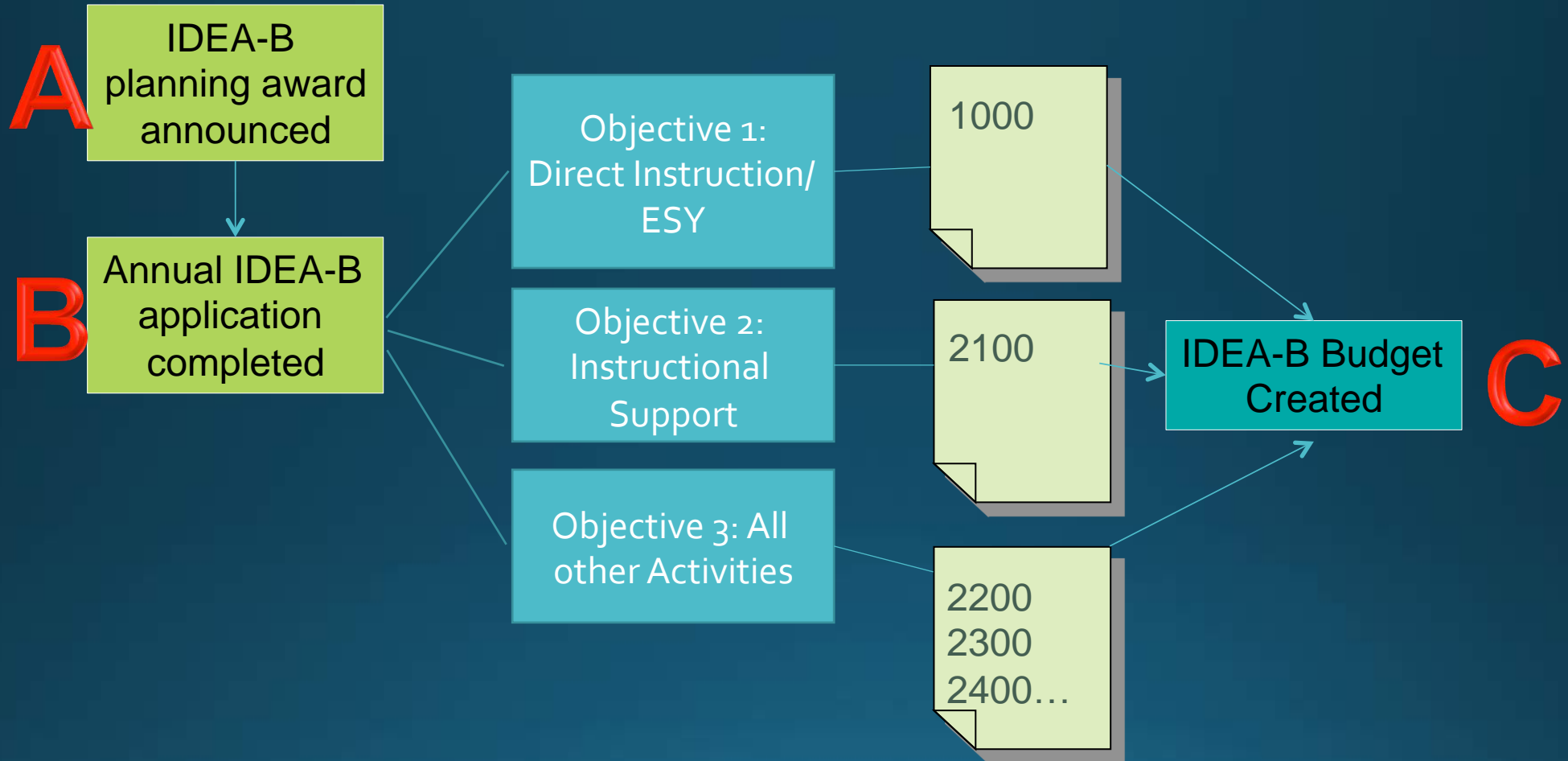
Funds:

- 24106 – Entitlement IDEA-B  
Students 6yrs – 22yrs
- 24112 – IDEA Early Intervention Plan  
Mandatory or Voluntary
- 24115 – IDEA Private School Share
- 24109 – Preschool  
Students 3yrs – 5yrs
- 24112 – IDEA Early Intervention Plan  
Mandatory or Voluntary

# IDEA-B Funds to Local Education Agencies (LEAs)



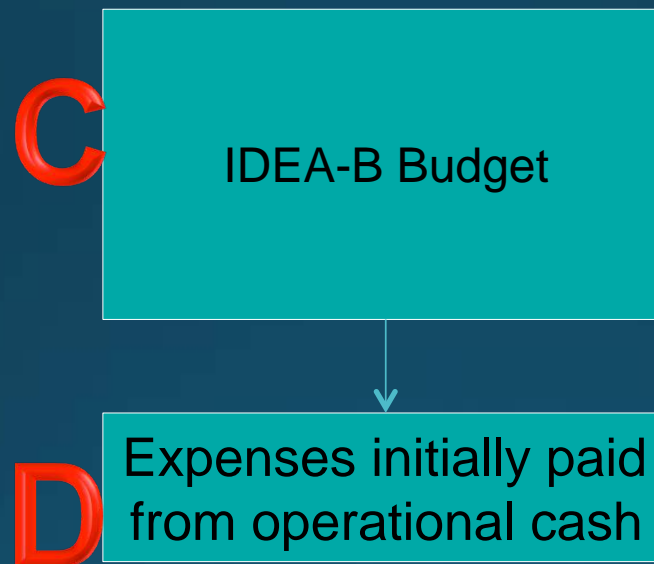
# Application to Budget



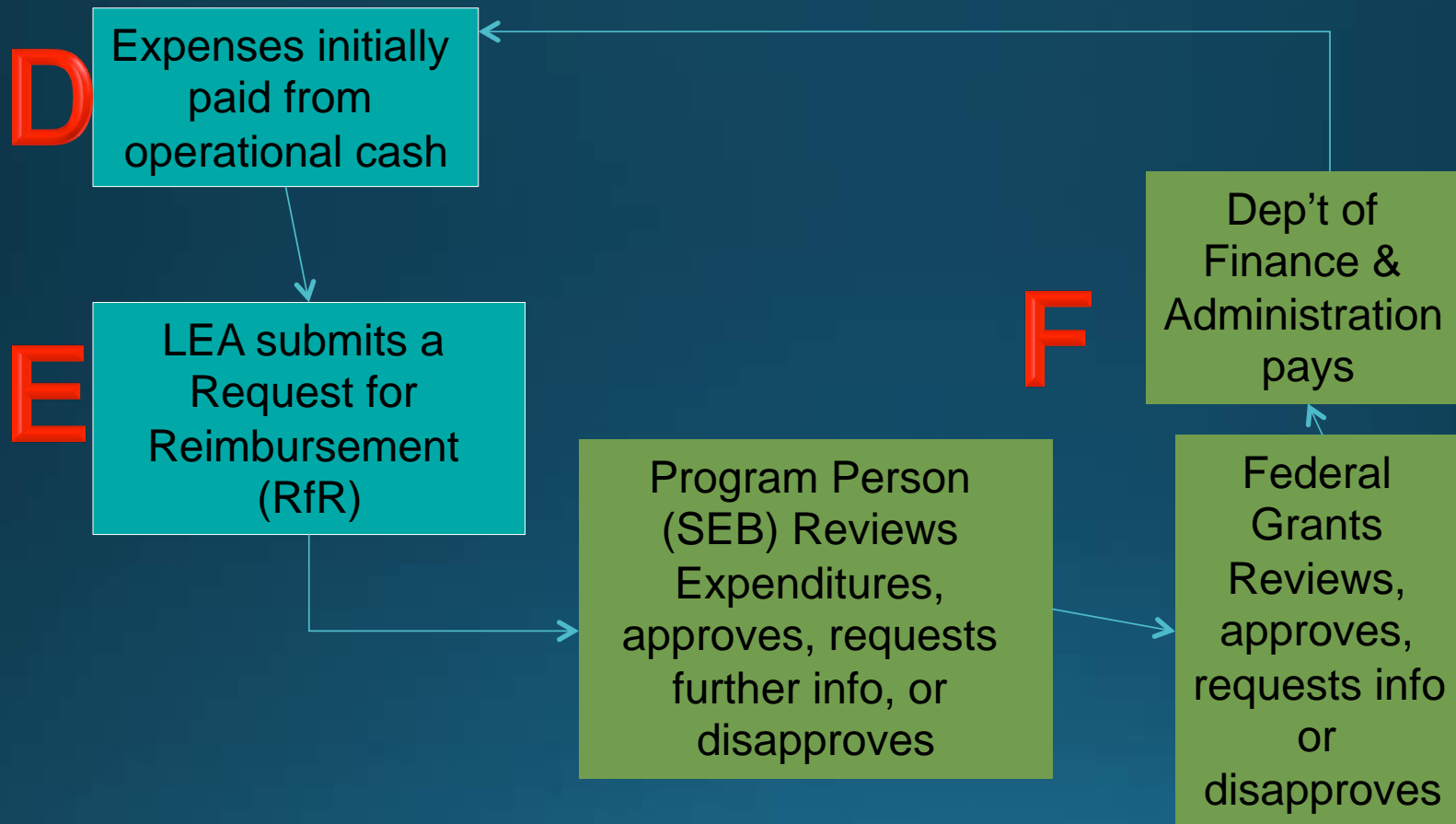
# Coordinated Early Intervening Services (CEIS) Funds are deducted from IDEA-B Funds



# Budget to Spending



# Spending to Reimbursement





# What does the Program Manager look for?

- Did you spend your IDEA-B subgrant the way you said you were going to on your application?
- Are backup docs clear about purpose of expenditure?
- Is expense reasonable? Necessary?
- Is expense allowable?

**CFR §300.202**  
**Use of Amounts**

# What if the plan changes?



## Complete...

- Attachment A – IDEA-B Revised Application
  - If you need to add expenditures not included in original application you must complete Attachment A.

Attachment A Form available at:

[http://ped.state.nm.us/ped/SEB\\_funding.html](http://ped.state.nm.us/ped/SEB_funding.html)

- Ask your Business Manager to complete a Budget Action Request (BAR).

# Is it an Excess Cost?

For a particular cost to be allowed, it must be an **excess cost** of providing special education and related services.

## Question:

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

If No, then the cost is an excess cost and may be eligible

If Yes, then the cost is not an excess cost and is not allowed

# Helpful questions...

✓ Is this cost also generated by students without disabilities?

If No, then the cost is an excess cost and may be eligible

If Yes, then the cost is not an excess cost and is not allowed

✓ If it is a child-specific service, is the service documented in the student's Individualized Education Program (IEP)?

Yes, then the cost is an excess cost and may be eligible

No, then the cost is not an excess cost and is not allowed

# Other Grant Funds

Your Grant Award Letter is your guide...  
Funds:

24108 – New Mexico Autism Project

Sub Grant - Currently 30 District Members – Primarily Funds Professional Development and General Supplies directly related to students with Autism.

24120 – IDEA B “Risk Pool” (Puente Para Los Niños)

Annual Application Process – Specific to high cost students NOT already funded by any other Federal Fund

# “Musts” to submit with RfR

When a Business Manager submits an RfR through OBMS, she/he confirms the RfR is correct, and in accordance with applicable rules and regulations.

1. Expenses must have been applied for and approved on your IDEA-B Application or detailed in Grant Award Letter
2. Documentation must support the request



# RfR DOCUMENTATION REQUIREMENTS

## QUALITY not QUANTITY



### Explaining Supporting Documentation

When is a written explanation needed?

- How are these items used in direct instruction of students with IEPs or directly involved with implementing IEPs?
- How do these services directly support students with IEPs?
- Is this item or service documented in student's IEP?

**NOTE: Do not include private information: i.e., SS#, Student Names**



# SALARIES & BENEFITS

## Time & Effort Reporting

- Time & Effort records **MUST** be kept by LEA if federal funds pay for salaries or are used to meet match/cost share requirement.
- LEAs must demonstrate that employees paid with federal funds actually worked on the specific federal program or “cost objective”.
- Time & Effort applies to all employees who are paid with federal funds.
- Time & Effort may be requested at any time.



# RfR Supporting DOCUMENTATION Requests - Expectations

## •Professional Development

- Agenda
- Itemized Travel Expenditure Summary / Approval
- Receipts if Traveling Based on Actuals
- Attendance Sign-In Roster (if applicable)

## •Contractual Services

- Copy of Contract
- Invoice for Services

## •Supplies

- Invoice
- Explanation
- Curriculum / Lesson Plan

## •Equipment > \$5K

- Signed PED Pre-Approval Equipment Form
- Invoice

## •Mileage

- Mileage Log reporting odometer readings, date of travel, purpose
- Signed by employee & supervisor

# Equipment Over \$5,000 Approval Form

PRIOR Approval Required  
for Equipment > \$5K

*When is this form necessary?*

☐ PED Federal Grant  
2016-17 Equipment Over \$5,000 Approval Form

Equipment is defined as tangible, nonexpendable, personal property having a useful life of more than one year and an acquisition cost of \$5,000 or more per unit. The acquisition cost for equipment is determined by the "net invoice price of the equipment, including the cost of any modifications, attachments, accessories, or auxiliary apparatus necessary to make it usable for the purpose for which it is acquired." To determine what constitutes a unit, each item must be independently useable for the purpose for which it was acquired.

Grant Name \_\_\_\_\_  
District \_\_\_\_\_  
Submitter (for questions on the form) \_\_\_\_\_ School \_\_\_\_\_ Phone # \_\_\_\_\_

#	Equipment	Function	Object #	Quantity	Per Item Price	Totals
1					\$	-
2					\$	-
3					\$	-
4					\$	-
5					\$	-
6					\$	-
7					\$	-
8					\$	-
9					\$	-
TOTAL						

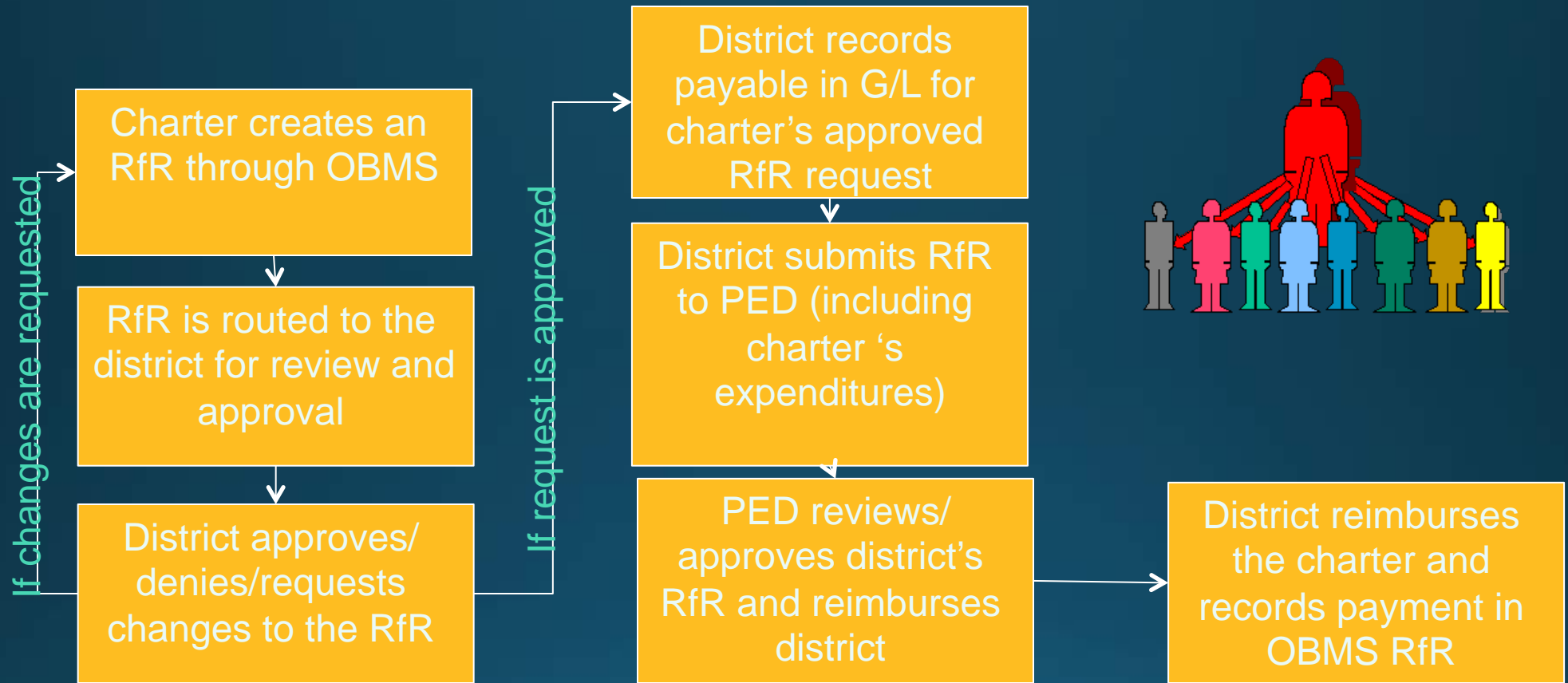
INSTRUCTIONS:

- Please provide a brief narrative which describes how this equipment will support your grant. Equipment that is purchased or leased is:
  - Reasonable and necessary to effectively operate the program;
  - Existing equipment will not be sufficient and;

➤ Form located at:

- <http://ped.state.nm.us/ped/fiscalgrantsmgmntforms.html>

# District to Dependent Charter - RfR



# Special Education Coordinated Early Intervening Services (CEIS)

## CEIS – If Mandatory

- PED notifies designated schools
- Requires 15% total set aside of 24106 & 24109
- Funds are intended to be directed toward overidentified population
- Requires correction within one year
- Unexpended funds WILL carry over



# Special Education Coordinated Early Intervening Services (CEIS)

## CEIS – Voluntary

- Allows up to 15% total set aside of 24106 & 24109
- Funds are directed toward children who do not have IEPs
- CEIS plan must be submitted with IDEA-B application and approved by Special Education Bureau (SEB)
- Unexpended funds will revert to 24106 or 24109





# Special Education Private School Share

- Fund 24115
- Requires reduction to 24106 based upon students identified on the 40<sup>th</sup> day
- Funding identified can never be moved
- Unexpended funds carry over to following year until expiration of grant

# COMMON ERRORS

- Prior year expenditures claimed in current year
- Goods or services claimed – not received or rendered
- Gifted Only
- Staff Assignment Codes (STARS) and Job Class (OBMS) mismatch
- Items not included in application
- Food
- General Supplies / Supplies not specific to students with IEPs
- No prior approval equipment approval for <\$5k
- Additional Compensation – no explanation
- Common Unallowable costs: iTunes cards, gift cards, refreshments, janitorial supplies and furniture not in IEP

# EA Contact Information

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➤ Charlene Marcotte	827-3505
➤ Ida Tewa	827-1466
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# Resources



- The Guide to Grants Administration [ped.state.nm.us/ped/AdminServicesDivIndex.html](http://ped.state.nm.us/ped/AdminServicesDivIndex.html)
- Program rules: [www.ed.gov](http://www.ed.gov)
- Education Department General Administrative Regulations (EDGAR): [www.ed.gov/policy/fund/edgarReg/edgar.html](http://www.ed.gov/policy/fund/edgarReg/edgar.html)
- PED Laws, Rules and Guidance  
[http://ped.state.nm.us/ped/SEB\\_laws.html](http://ped.state.nm.us/ped/SEB_laws.html)  
[http://ped.state.nm.us/ped/SEBdocuments/idea/dl11/PartB\\_IDEA\\_final\\_regulations.pdf](http://ped.state.nm.us/ped/SEBdocuments/idea/dl11/PartB_IDEA_final_regulations.pdf)

# Need More Help?

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# Questions?



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