



June 21, 2021

TO: Business and Accounting Administrators
District Special Education Coordinators
**Charter Schools under LACOE Charter Special
Education Local Plan Area (SELPA)-1951**

FROM: Daniel Rodarte, Financial Operations Team Leader
Grants Project Management (GPM)
Division of Accounting and Budget Development

SUBJECT: California Department of Education **2020-2021** Entitlement
Notification for Individuals with Disabilities Education Act
Local Assistance Entitlements

Grant Allocation

Grant letters have been received from the California Department of Education (CDE) for the Individuals with Disabilities Education Act (IDEA) **Local Assistance Entitlement grants**. The Local Education Agency (LEA) allocation is based partly on its unduplicated count of 3-21 year olds in **December 2019**.

<u>SACS Resource</u>	<u>SACS Revenue Object</u>	<u>CFDA #</u>	<u>PCA #</u>
3310	8181	84.027A	13379

The Los Angeles County Office of Education (LACOE) will be the administrator of these federal funds that are authorized for expenditures from July 1, 2020 through September 30, 2022.

Allowable Indirect

LACOE has agreed to claim a reduced indirect rate of 2.25 percent on these funds to allow the district to claim the balance of its CDE approved rate. The combined total of indirect claimed by both the county office and the LEA may not exceed the LEA's CDE approved indirect rate.

Coordinated Early Intervening Services (CEIS)

Significantly disproportionate LEAs are required to use up to 15 percent of their IDEA, Part B (IDEA-B) 611 and 619 funds to develop and implement a CEIS plan for students in kindergarten through grade 12 who have not been identified as needing special education or related services, but who need supplemental academic and behavioral support to succeed in a general education

environment (IDEA 2004, Section 613(f)). All other LEAs *may* use these funds for CEIS, but *are not required to*.

The CDE requires all LEAs who use IDEA funds for CEIS to report the California School Information Services (CSIS) statewide student identifier (SSID) of:

- 1) Children served through CEIS, and
- 2) Children who subsequently received special education and related services under IDEA-B during the preceding two-year period.

The resource code established to separately track expenditures of IDEA Local Assistance funds for CEIS is **3312**. The LEA must make a contribution from Resource 3310 using Object 8990 in the amount of expenditures incurred. Record expenditures using the pupil's normal Goal, *not* a Special Education Goal.

The operation of the local Maintenance of Efforts (MOE) reduction and the authority to use IDEA-B funds for CEIS are interconnected. The calculation of the maximum amount available for CEIS is part of this program's fiscal report.

Children Enrolled by Their Parents in Private Schools

The IDEA 2006 regulations require each LEA to calculate and expend a proportionate share of IDEA funds for children with disabilities who are placed by their parents in a private school. Such children are referred to in IDEA as "parentally-placed private school children with disabilities". The proportionate share is used to provide Special Education and related services to parentally-placed private school children with disabilities who have an Individual Service Plan (ISP).

To make the proportionate share calculation for fiscal year 2020-2021, a LEA needs to know:

- 1) The total number of eligible private school children with disabilities aged 3 through 21 who are enrolled by their parents in private elementary schools and secondary schools located in the LEA after timely and meaningful consultation with representatives of these private schools conducted between October 1, 2019 and December 1, 2019,
and
- 2) The total number of children found IDEA-eligible enrolled in public and private elementary schools and secondary schools located in the LEA that were provided in December 2019 California Longitudinal Pupil Achievement Data System (CALPADS) submission.

Parentally-placed private school ISP expenditures must be posted in Standardized Account Code Structure (SACS) by using *Resource 3311*. LEAs should record a reduction of revenue in Resource 3310 and record revenue in Resource 3311, using Object 8181, in the amount of the proportionate share expended for the grant period.

Grant Conditions

All IDEA expenditures must be readily identifiable and are subject to audit verification. Expenditures must be separately accounted for and must be solely for supplementing available resources. All approved funds must be expended within the dates designated and for the amount indicated on the entitlement listing (Attachment No. 2). Encumbrances may be made at any time after the beginning date given above; however, all funds must be expended or legally obligated by the ending date.

This program is authorized under the IDEA, Part B Section 611, as amended on December 3, 2004, and codified under Public Law 108-446, 20 United States Code (USC) 1400 et seq. Implementing regulations for this program are in Title 34 of the Code of Federal Regulations (CFR) Part 300.

General Assurances and Federal Funds Conditions are hereby incorporated by reference. Current certifications and assurances for federal and state programs are now available for viewing on the CDE website:

<https://www.cde.ca.gov/fg/fo/fm/generalassurances2020.asp>

The CDE has agreed to accept the assurances your agency currently provides in the Consolidated Application. LACOE will verify if your agency has submitted required certification and assurances on the Request for Applications web page at:

<http://www.cde.ca.gov/fg/aa/co/ca20rfa.asp>

No funds will be issued to any agency not found on this list.

Each recipient awarded funds under IDEA shall promptly report to the Department of Education's Office of Inspector General any credible evidence that a principal, employee, agent, contractor, sub-recipient, sub-contractor, or other person has submitted a false claim under the False Claims Act or has committed a criminal or civil violation of laws pertaining to fraud, conflict of interest, bribery, gratuity, or similar misconduct involving those funds. Information about the Office of Inspector General Hotline is available at:

<http://www.ed.gov/about/offices/list/oig/hotline.html>

The Certification of Acceptance (COA) of Grant Conditions and General Assurances (Attachment No. 1) must be signed by the business administrator, and returned to LACOE's Accounting and Budget Development Office, to the attention of Grants Project Management (GPM) **by June 30, 2021**. The 2019-20 Initial Payment will be made up to the actual expenditure reported. **Since we received the award letter late and Report No. 1 & 2 is already past due, please skip the Report No. 1 & 2. Submit the Report No. 3 by July 15, 2021 (Expenses for period July 1, 2020 – June 30, 2021).**

All LEAs must set up the following generic accounts for the journal voucher transactions that will be processed by LACOE for the transfer of funds (it is up to the districts to make the adjusting entries from these accounts as necessary):

Credit Revenue:	01.0-33100.0-50010-00000-8181-0000000
Debit Other Administrative Expenses for LACOE's Indirect:	01.0-33100.0-50010-21500-5800-0000000

Untimely set up of the above accounts by one LEA will result in a delayed processing of the transfer of funds for the whole SELPA.

LEAs are advised of the transfer of funds through the PeopleSoft Weekly Payment Notification sent out by LACOE's Division of School Financial Services (SFS).

In order to be reimbursed for its maximum entitlement, the district is required to submit interim expenditure reports to LACOE as follows:

- Report 1: for period July 1, 2020 – December 31, 2020, **Due January 10, 2021**
- Report 2: for period January 1, 2021 – March 31, 2021, **Due April 10, 2021**
- Report 3: for period April 1, 2021 – June 30, 2021, **Due July 15, 2021**
- Report 4: for period July 1, 2021 – September 30, 2021, **Due Oct 10, 2021**
- Report 5: for period October 1, 2021 – January 31, 2022, **Due Feb 10, 2022**
- Report 6: for period February 1, 2022 – June 30, 2022, **Due July 10, 2022**
- Report 7: for period July 1, 2022 – September 30, 2022, **Due October 5, 2022**

All reports must be submitted through the GPM IDEA web page at:

<https://gpm.lacoe.edu>

We strongly urge each district to fully expend their funds by September 30, 2021, the fifteenth month. If funds are not fully expended by the ending date of Interim Report period 4, the CDE requires the submission of a Budget Plan that estimates expenditures by quarter for the remaining 12 months. This Budget Plan (Attachment No. 3) must be approved by the Superintendent or authorized agent and submitted with Interim Report No. 4 in order to be reimbursed for reported expenditures. The final expenditure amount reported ***may not*** exceed the total grant amount. *REMINDER: If you reported July 1, 2020 through September 30, 2020 expenditures against your 2019-2020 grant, you may not claim the same expenditures on your fiscal year 2020-2021 expenditure report.*

Section 80.20 (b)(7), Title 34, of the Code of Federal Regulations requires the state's sub-recipients to minimize the time between the receipt and disbursement of federal funds, while Section 80.21 requires they promptly remit to the federal agency any interest greater than \$100 earned on their payments. LEAs are to report and remit interest earned on this program directly to the CDE.

This award is made contingent upon the availability of funds. If the Legislature takes action to reduce or defer the funding on which this award is based, then this award will be amended accordingly.

This bulletin is also now available through the LACOE website at:

<https://www.lacoe.edu/Bulletins>

If you have questions, please call Mr. Jawwad Khatib, Principal Accountant, at (562) 922-6875, or Daniel Rodarte, Financial Operations Team Leader, at (562) 803-8307.

Approved:
Marjam Clark, Director
Division of Accounting and Budget Development

DR:jk
Attachments

Inf. Bul. No. 5400
ABD – 06-21-21