Grants 101

Introductions

Elizabeth Shields, CPA, Speaker
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  Morris Community High School District 101

Betsy Allen, CPA, Speaker
- *Audit Principal, Miller, Cooper & Co., Ltd.*

Program Objectives

- Gain an understanding of common grants and their purposes
- High Level – Beginner's session

- At the end, time allowing, we will discuss best practices. Two highlights are:
  - There are many gray areas in grants. Collaboration between grant writers, business office and human resources is necessary for success.
  - If a specific item is approved in the grant, it is allowable.

ISBE and IWAS and FRIS, oh my!

Common Acronyms

- ISBE – Illinois State Board of Education

- IWAS – ISBE Web Application Security
  - Most of the grant applications and expenditure reports
    - https://apps.isbe.net/iwas/asp/login.asp?js=true

- FRIS – Financial Reimbursement Information System
  - Record of money received through ISBE
  - Budget on file with ISBE
  - Latest expenditure report on file with ISBE
    - https://apps.isbe.net/frisinquirynet

ISBE and IWAS and FRIS, oh my!

- State Dollars – Program/Revenue Code 3xxx
  - Common State Grants through ISBE that require an application and expenditure report through IWAS
    - School Maintenance Grant
    - After School Programs
    - Preschool for All
    - Early Childhood – Block Grant
  - Library Grant – state grant through Secretary of State

ISBE and IWAS and FRIS, oh my!

- Federal Dollars – Program/Revenue Code 4xxx

  - Common Federal Grants through ISBE that require an application and expenditure report through IWAS
    - Every Student Succeeds Act (ESSA) - Title I, Title II, Title IV
    - Title III
    - IDEA Consolidated – IDEA Flow Through, CEIS, IDEA Preschool

  - McKinney Vento – Reimbursement through ROE/ISC

  - Medicaid – Reimbursement through Illinois Department of Healthcare and Family Services

Title I, Part A – Improving the Academic Achievement of the Disadvantaged

- FRIS Program Code 4300

- Old names – Title I Low Income, Title I Improving Basic Programs

- Purpose – provide all children significant opportunity to receive fair, equitable, and high-quality education, and to close achievement gaps

- Examples of allowable items: paraprofessionals, tutoring, family engagement nights, instructional or assessment software, classroom libraries, summer school, some professional development

- Examples of items not allowed: most large incentives (certificates, books are okay), home based internet service, food or complete meals (light refreshments are okay), construction, cell phones for personal use

Title I, Part A, 1003 – School Improvement Grant

- FRIS Program Code 4331

- Awarded to specific school buildings that are identified as Targeted or Comprehensive on the District's report card.

- Similar to Title I, but each building must use an ISBE approved consultant.
  - Also known as IL-EMPOWER program

Title II, Part A – Preparing, Training, and Recruiting High-Quality Teachers, Principals, and Other School Leaders

- FRIS Program Code 4932

- Purpose – To provide funds to increase academic achievement by reducing class size and elevating teacher quality through recruitment, hiring, and retention strategies

- Allowable items – teacher salaries to reduce class size, new teacher/leader mentoring program, professional development, conferences (must be specifically approved in the grant), membership dues, job fairs, instructional coaches.

- Not allowed – regular classroom teachers, paraprofessionals, tutors, food/meals/drinks for PD, employee awards

Title IV, Student Support and Achievement (SSAE)

- FRIS Program Code 4400

- Purpose – increase the capacity to:
  - Provide all students with access to a well rounded education
  - Improve access to foreign language, art, music, STEM, AP, etc.
  - College and career counseling

- Improve school conditions for student learning
  - Prevention programs for bullying, drug/violence, dropout, suicide
  - Relationship building, hazing awareness, healthy lifestyle, student mentoring
  - Improve use of technology to improve academic achievement and digital literacy for all students.

- PD for educators to personalize learning and using technology
  - Increase access to high quality digital learning/satellite courses for rural/remote students

Title III, English Language Acquisition State Grants

- Title III, Language Instruction Educational Program (LIEP)
  - FRIS Program Code 4909
  - Old name – LIPLEP
- Title III, Immigrant Student Education Program (ISEP)
  - FRIS Program Code 4905
  - Old name – IEP
- Purpose:
  - Support implementation of high-quality instructional programs for ELs that will help them obtain English proficiency, achieve at high levels in core academic subjects, meet IL learning standards, and graduate from high school prepared to enter college or career
  - Provide professional development and training to teachers and administrators designed to improve the instruction and assessment of ELs
  - Promote parental, family, and community participation in the EL's education

Title III, English Language Acquisition State Grants

- Allowable costs: Supplemental items to enhance the education of multilingual learners. (Sprinkles on the donut)
  - Before and After School Programs
  - Summer Programs
  - Related instructional services (curriculum, technology, supplies)
  - Professional Development
  - Parent, family and community engagement activities
- Cannot purchase full meals for PD or for family engagement events
  - Light refreshments are allowed

How are they different?

- Title III, Immigrant Student Education Program (ISEP)
  - Eligible Students ages 3-21 not born in any of the 50 states and Puerto Rico, and
  - Have been attending schools in the U.S. for less than three full academic years
- Title III, Language Instruction Education Program (LIEP)
  - **Required** activities
    - Supplemental Language Instructional Activities
    - Professional Development Activities
    - Family Involvement Activities

Individuals with Disabilities Education Act (IDEA)

- Multiple grants under the IDEA umbrella
  - IDEA, Part B Flow Through
  - IDEA, Coordinated Early Intervening Services (CEIS)
  - IDEA, Preschool
  - IDEA, Room & Board
    - FRIS Program Code 4625
    - Reimbursement based on students residing at a separate facility
    - No application or expense report is filed through the business office

IDEA Part B Flow-Through

- FRIS Program Code 4620, Subcode 00

- Purpose: Provide supplemental funds to ensure that all children with disabilities ages 3 through 21 receive a free appropriate public education in the lease restrictive environment.

- Allowable costs – salaries for staff providing special education services including teachers, aides, administrative staff, social workers, psychologists, physical therapists, training, specialized consultants, instructional supplies, materials, and equipment.

- Maintenance of Effort (MOE) – must spend as much per student as you did in the prior year

Coordinated Early Intervening Services (CEIS)

- FRIS Program Code 4620, Subcode EI

- Background – used to be included with IDEA funds, with a percentage supposed to be spent on CEIS. Tracking and auditing became difficult and ISBE separated it out.

- Purpose – to develop and implement services for students who are currently not identified as needing special education. The rationale is based on research that the earlier a child's learning problems or difficulties are identified, the more quickly and effectively the problems and difficulties can be addressed.

- Allowable costs – PD, educational and behavioral evaluations, interventionists, tutoring for nondisabled students who score below "basic."

IDEA Part B Preschool

- FRIS Program Code 4600

- Purpose: Provide funds to ensure that all children with disabilities ages 3 through 5 receive a comprehensive special education program.

- Allowable costs – employ staff, supplies/materials

School Nutrition Programs

- Illinois Free Lunch and Breakfast Program – State funded
- Fresh Fruit and Vegetable Program – Federal
- National School Lunch Program (NSLP) – Federal
  - After-School Care Program
- National School Lunch Program Equipment – Federal
- School Breakfast Program – Federal
- Special Milk Program – Federal
- Summer Food Service Program for Children – Federal

School Nutrition Programs

- Programs are primarily run by a separate department or a third party
- NSLP Equipment Grant is the only one that needs a separate application in IWAS
- Money comes through as a per meal reimbursement
- Verification procedure for eligibility
- Eligible districts can apply for a Community Eligibility Program (CEP)
  - No charge to any student for meals
  - Reimbursement is based on community poverty levels

Education Stabilization Funds (ESF)

- Three Separate Awards Provided Under the Elementary and Secondary School Emergency Relief Fund (ESSER)

  - ESSER I (CARES Act)
    - Available for obligations through September 30, 2022
  - ESSER II (CRRSA Act)
    - Available for obligations through September 30, 2023
  - ESSER III or F (ARP Act)
    - Available for obligations through September 30, 2024
  - Subprograms
    - Each subprogram has its own funding requirements and compliance requirements

Education Stabilization Funds (ESF)

FRIS Subcode	System Name in IWAS	End Date
15	Out of School Time Opportunities (ESSER)	8/31/2024
25	Out of School Time Opportunities (ESSER)	8/31/2024
35	Out of School Time Opportunities (ESSER)	8/31/2024
45	Out of School Time Opportunities (ESSER)	8/31/2024
55	Out of School Time Opportunities (ESSER)	8/31/2024
65	Out of School Time Opportunities (ESSER)	8/31/2024
75	Out of School Time Opportunities (ESSER)	8/31/2024
C3	ARP - Community Partnership Grant	9/30/2024
CO	ARP - Coop American Rescue Plan (ESSER III)	9/30/2024
D3	Elementary and Secondary Relief - Digital Equity Formula	9/30/2024
E3	ARP - LEA American Rescue Plan (ESSER III)	9/30/2024
EB	Elevating Educators - Bilingual Educator Credentials	6/30/2024
ES	Elevating Educators - Special Education	6/30/2024
P4	New Principal Mentoring	9/30/2024
PM	New Principal Mentoring	9/30/2024
S3	ARP - Social and Emotional Learning and Trauma Response	9/30/2024

Education Stabilization Funds (ESF)

ARP ESSER Liquidation Extension Request

- Link to a letter from Department of Education to States regarding extension
  - https://oese.ed.gov/files/2024/01/ARP-Liquidation-Extension-Letter-1.9.24-final-for-signature-v3.pdf

- ISBE does not approve liquidation extension request – just collect the information to submit to the Department of Education for approval.

- Additional information on liquidation extension request can be found in the Weekly Message (link below- search ESSER)
  - Weekly Message (isbe.net)

- **APPROVAL OF THE EXTENSION REQUEST IS NOT GUARANTEED, BEST TO EXPEND FUNDS BY DEADLINES**

Emergency Connectivity Fund (ECF)

- What is the Emergency Connectivity Fund?

  - Program established through the American Rescue Plan Act of 2021 to provide schools and libraries the opportunity to purchase eligible equipment and/or advance telecommunications and information services during the pandemic.

  - Administered through the Federal Communications Commission.

  - Additional information and a listing of ECF funding commitments approved at link below.

    - https://www.fcc.gov/emergency-connectivity-fund

Emergency Connectivity Fund (ECF)

- Emergency Connectivity Fund **Waiver**

  – Waiver approved in August 2023

  – Provided a one-time extension of the invoice filing deadline for applicants and service providers

What else????

Before we move on to processes, are there any other grants you would like more information on?

Best Practice Tip #1 - Collaboration

- Routine grant meetings throughout the grant cycle
  - Teaching and Learning
  - Business Office
  - Departments spending the money
    - Nutrition Services
    - Buildings and Grounds
    - Principals

- Exchange copy of Budget Detail
  - Make sure employees are coding correctly
  - Check for any new account codes needed

Best Practice Tip #2 – Start Reports Early

- Most grants have a reporting requirement of at least quarterly

- Plan on needing time for review and making journal entries
  - Collaboration with grant writers

- Triple check to make sure your reports are filed
  - Many quarterly reports are being filed late

Best Practice Tip #3 – Account Coding

AA-BBBB-CCC-DD-EEEE-FF

A = Fund

B = Function

C = Object

D = Location/Building

E = Grant/Funding Source

F = Grant Year

Using the Account Code Structure is a great way to create and sort reports to give to grant administrators AND be able to file your grant reports

Questions and Answers

We thank you for your time!

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