

# IDEA Budgeting Best Practices and Requirements

Amber McCollum

IDEA Budgets and Grants Program Manager

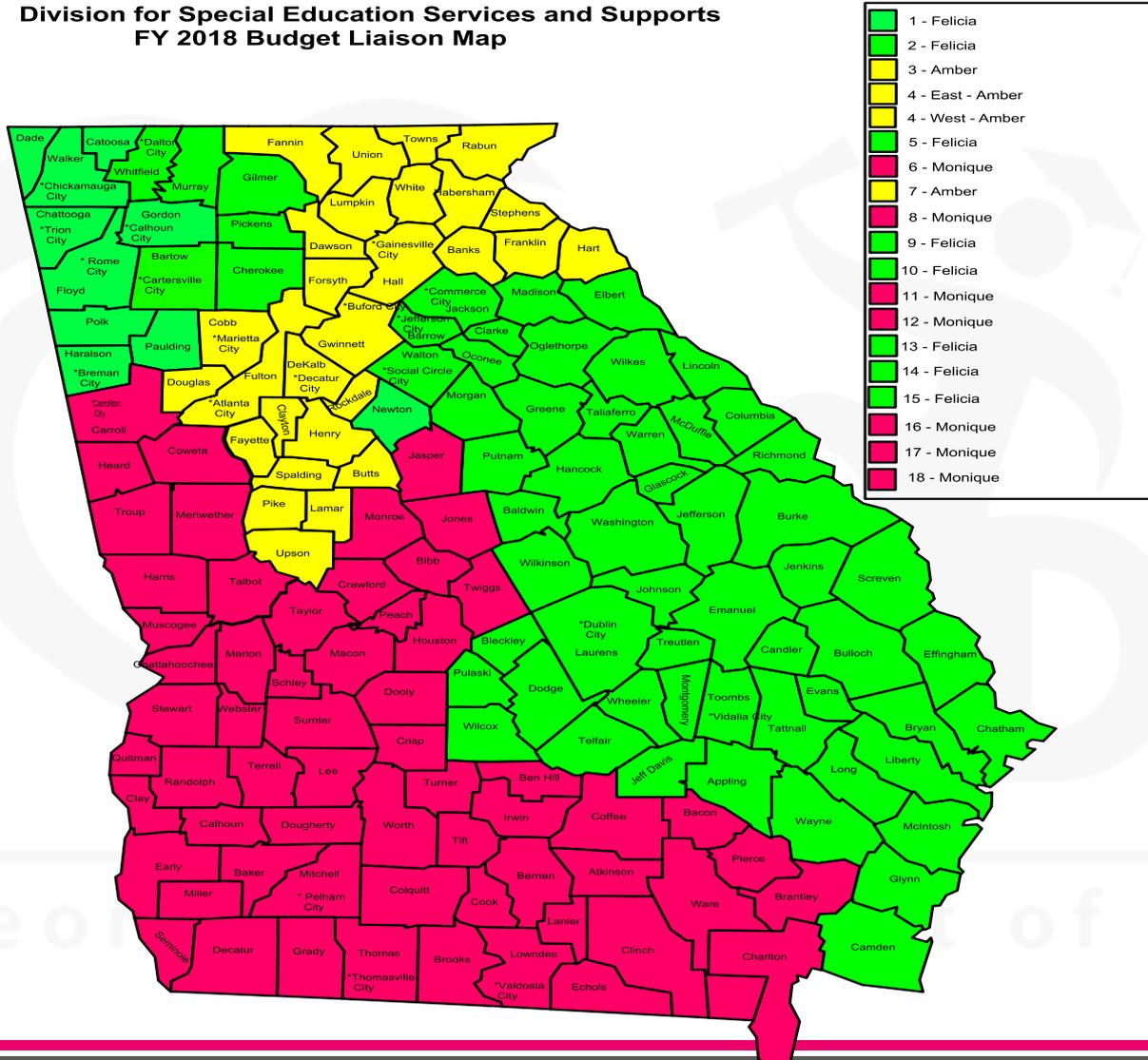
Federal Programs Conference June 2017

# IDEA Budget Unit Map

Division for Special Education Services and Supports  
FY 2018 Budget Liaison Map



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# FY18 Budget Due Dates

- July 31<sup>st</sup> – CLIP Due Date
- September 30<sup>th</sup> – IDEA FY17 Grant Period ends
- October 1<sup>st</sup> – FY18 Budget Deadline
- October 1<sup>st</sup> – MOE Reconciliation Deadline
- October 30<sup>th</sup> – FY17 Completion Reports Deadline

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# FY18 Budget Due Dates

- January 1<sup>st</sup> – HCG/RRG Application Period Opens
- January 31<sup>st</sup> – Excess Cost Calculation Submission Deadline
- March 1<sup>st</sup> – HCG/RRG Submission Final Deadlines
- March 31<sup>st</sup> – 100% Carryover Waiver Deadline
- June 15<sup>th</sup> – All Budget Amendments Deadline
- June 30<sup>th</sup> – All State Funds Grant Period End Date
- July 30<sup>th</sup> – Completion Reports due for state funds

# Grant Names

- Special Ed Flowthrough (IDEA 3-21)
- Special Ed Preschool Regular Project (IDEA 3-5)
- **Preschool Disability Services**
- IDEA Capacity Building Grant
- High Cost Fund Pool
- **Tuition for Multiple Disabilities (RRG)**
- Rule 10 Special Education State Grant
- (Others: GLRS, GNETS, etc..)



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# Award Letter Information

NEW GAN Capacity Building template.docx - Word

TABLE TOOLS

FILE HOME INSERT DESIGN PAGE LAYOUT REFERENCES MAILINGS REVIEW VIEW ADD-INS DESIGN LAYOUT

Clipboard Font Paragraph Styles Editing

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<b>1 RECIPIENT NAME</b> Mr. Danny Hayes, Superintendent, Berrien County [REDACTED]	<b>2 AWARD INFORMATION</b> PR/AWARD/FAIN NUMBER H027A150073 - 15B ACTION NUMBER 1 ACTION TYPE INITIAL AWARD TYPE Formula
<b>3 LEA CONTACTS</b> GaDOE SPECIAL EDUCATION SERVICES AND SUPPORTS Amber McCollum (404) 463-0535 <a href="mailto:amccollum@doe.k12.ga.us">amccollum@doe.k12.ga.us</a> GaDOE GRANTS ACCOUNTING CONTACT Phyllis Raines (404) 656-5553 <a href="mailto:praines@doe.k12.ga.us">praines@doe.k12.ga.us</a>	<b>4 PROJECT DESCRIPTION</b> IDEA Capacity Building Grant
<b>5 AWARD PERIOD</b> BUDGET PERIOD 7/1/16 - 9/30/17 FEDERAL FUNDING PERIOD 7/1/16 - 9/30/17	
<b>6 AUTHORIZED FUNDING</b> PL 108-446 PART B, INDIVIDUALS WITH DISABILITIES EDUCATION ACT Current Award Amount 35000 LUA PROG. CODE: 2836 Restricted Indirect Cost Rate n/a LUA FUND CODE: 404	
<b>7 ADMINISTRATIVE INFORMATION</b> DUNS # 1 [REDACTED] REGULATIONS C [REDACTED] ABLE	

← This is the FAIN!

PAGE 2 OF 6 1176 WORDS

6/19/2017 2:49 PM 6/17/2016



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# Budget Submission Guidance

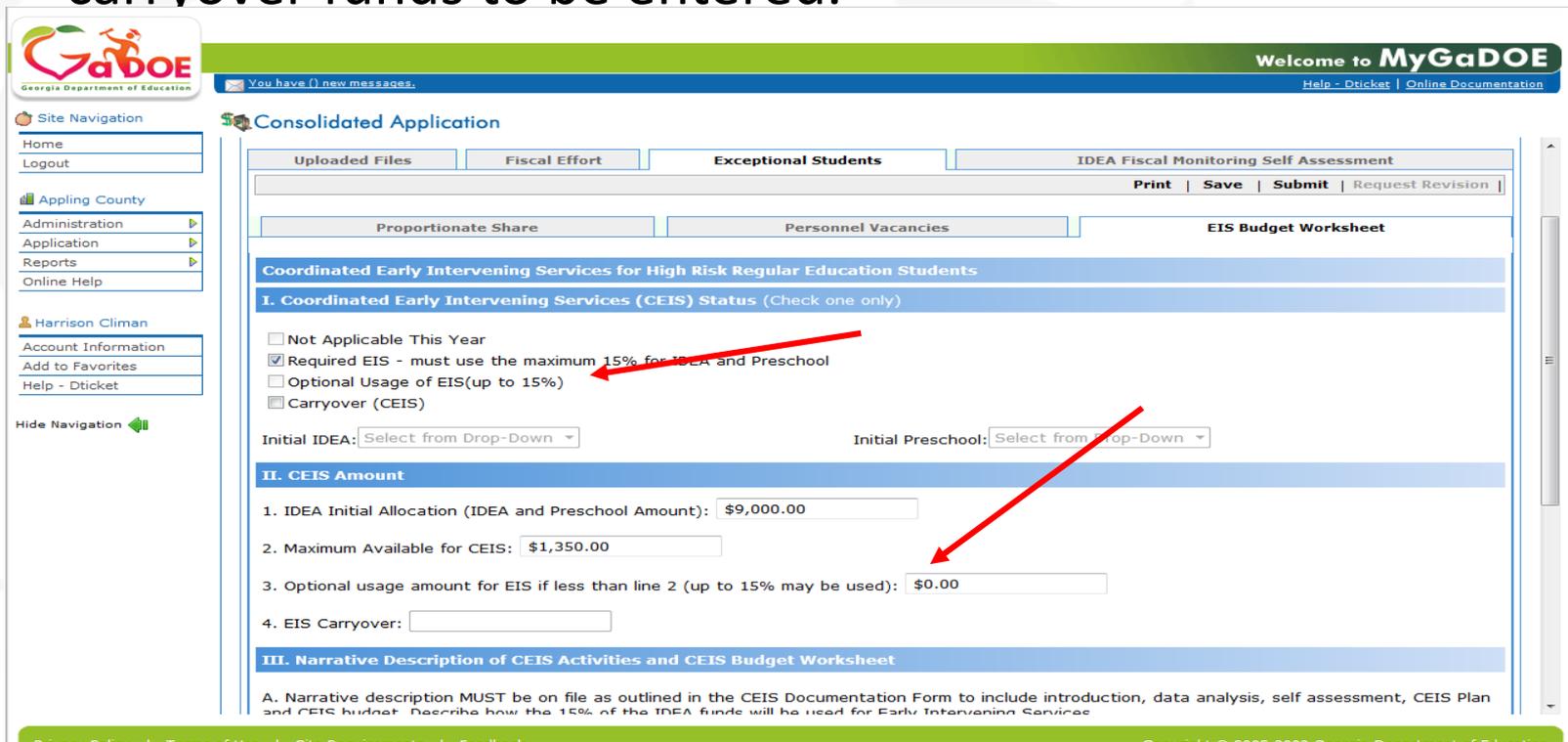
Posted on website as follows:

## IDEA Budget Submission Checklist

- Approved CLIP
- Review Assurances Tab
- Review Special Education MOE portal to plan for Eligibility and Compliance
- Attach FY18 MOE Eligibility Form
- Complete Proportionate Share Tab
- ~~Complete Personnel Vacancies Tab~~
- Complete EIS Tab
- Complete IDEA Fiscal Monitoring Self-Assessment
- Enter detailed expenditures into the IDEA budget – (number of employees, proportionate share, CEIS etc..)
- Enter details about purchases that require prior approval/seek prior approval when needed
- Check Suspension and Debarment for any contracted federally paid employee

# Portal Updates CEIS

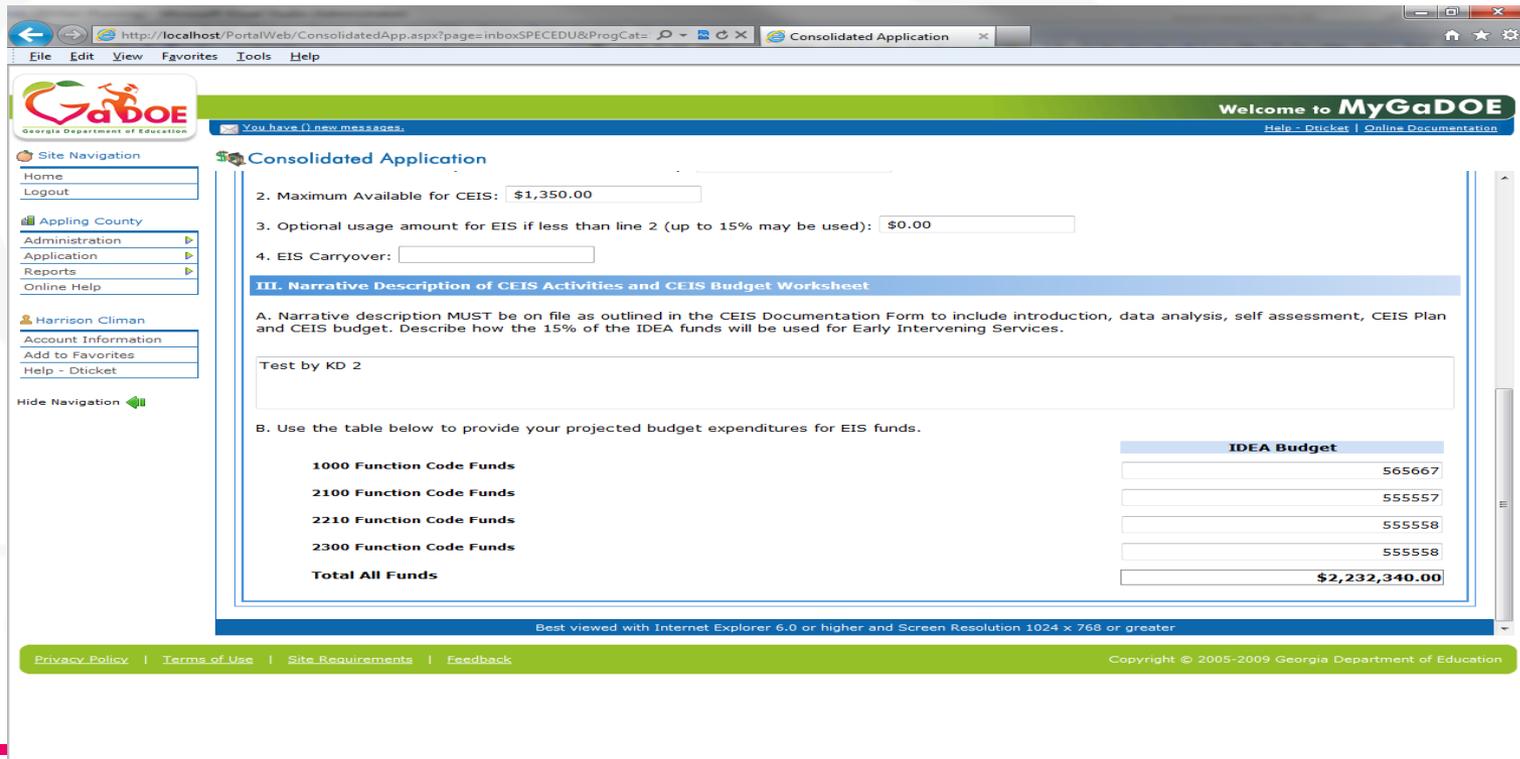
The EIS which is basically the CEIS tab now has an option for carryover funds to be entered.



The screenshot shows the 'Consolidated Application' page in the MyGaDOE portal. The page is titled 'Welcome to MyGaDOE' and includes a navigation menu on the left. The main content area is divided into several tabs: 'Uploaded Files', 'Fiscal Effort', 'Exceptional Students', and 'IDEA Fiscal Monitoring Self Assessment'. The 'IDEA Fiscal Monitoring Self Assessment' tab is active, showing a 'Print | Save | Submit | Request Revision' button. Below this, there are sub-tabs for 'Proportionate Share', 'Personnel Vacancies', and 'EIS Budget Worksheet'. The 'EIS Budget Worksheet' tab is selected, displaying the 'Coordinated Early Intervening Services for High Risk Regular Education Students' form. The form is divided into three sections: I. Coordinated Early Intervening Services (CEIS) Status, II. CEIS Amount, and III. Narrative Description of CEIS Activities and CEIS Budget Worksheet. In section I, the 'Required EIS - must use the maximum 15% for IDEA and Preschool' checkbox is checked. In section II, the 'EIS Carryover' field is empty, and a red arrow points to it from the text above. The 'Initial IDEA' and 'Initial Preschool' fields are set to 'Select from Drop-Down'. The 'EIS Budget Worksheet' section shows the following values: 1. IDEA Initial Allocation (IDEA and Preschool Amount): \$9,000.00; 2. Maximum Available for CEIS: \$1,350.00; 3. Optional usage amount for EIS if less than line 2 (up to 15% may be used): \$0.00; 4. EIS Carryover: [Empty field].

# Portal Updates CEIS

- Continue to enter amounts in the appropriate functions.



The screenshot shows a web browser window with the URL `http://localhost/PortalWeb/ConsolidatedApp.aspx?page=inboxSPECEDU&ProgCat=`. The page title is "Consolidated Application".

At the top, there is a "Welcome to MyGaDOE" banner with a "You have 0 new messages" notification. The left sidebar contains "Site Navigation" (Home, Logout), "Applying County" (Administration, Application, Reports, Online Help), and user information for Harrison Climan.

The main content area is titled "Consolidated Application" and contains the following fields:

- 2. Maximum Available for CEIS:
- 3. Optional usage amount for EIS if less than line 2 (up to 15% may be used):
- 4. EIS Carryover:

Section III: Narrative Description of CEIS Activities and CEIS Budget Worksheet

A. Narrative description MUST be on file as outlined in the CEIS Documentation Form to include introduction, data analysis, self assessment, CEIS Plan and CEIS budget. Describe how the 15% of the IDEA funds will be used for Early Intervening Services.

Text box: Test by KD 2

B. Use the table below to provide your projected budget expenditures for EIS funds.

	IDEA Budget
1000 Function Code Funds	<input type="text" value="565667"/>
2100 Function Code Funds	<input type="text" value="555557"/>
2210 Function Code Funds	<input type="text" value="555558"/>
2300 Function Code Funds	<input type="text" value="555558"/>
<b>Total All Funds</b>	<b><input type="text" value="\$2,232,340.00"/></b>

Footer: Best viewed with Internet Explorer 6.0 or higher and Screen Resolution 1024 x 768 or greater. Copyright © 2005-2009 Georgia Department of Education.



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# New Completion Report Updates – Subgrant Tab

**Grants Application**

**Grants Details:**

System ID:	Worth County - 759	Fiscal Year:	2017
Grant Name:	SPECIAL ED-VIB FLOWTHROUGH (CFDA # 84.027) - 39	Version No:	Original
Grant Start Date:	07/01/2016	Grant End Date:	09/30/2017
LUA Fund Code:	404	Status:	New

**Completion Report**

Search | Grant Expenditures | **Sub-Grant Expenditures** | Contact Info | Audit Trail

Load | Save | Print

**SubGrants Details:**

SubGrant Name	Budget Amount	Total Expenditure	Difference	Variance
Carryover (CEIS)	\$2,200.00			

**Expenditure Details:**

Function	Object	7/1/2016-6/30/2017 Expenditures	7/1/2017-9/30/2017 Expenditures	
1000 - INSTRUCTION	110 - TEACHERS	0		<input type="button" value="Add"/> <input type="button" value="Cancel"/>

Function	Object	7/1/2016-6/30/2017 Expenditures	7/1/2017-9/30/2017 Expenditures
No Data Found.....			

Comment

# Allowable Costs Across All Federal Programs



*You would be okay if quoted in the newspaper about it.*

*You must have it for the project to be successful.*

*You can charge the cost against the grant because it meets the intent & purpose of the grant.*



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# IDEA Allowable Costs

- New Allowable Costs Guidance Posted
- LEA Responsibilities:
  - Ensure that federally assisted program IDEA funds support the purpose of the grant: The excess cost of education for students with disabilities.
- Direct Costs:
  - salaries, fringe benefits, purchased services, equipment and supplies.

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# Allowable Costs – Guiding Questions

## Allowable Costs

Costs must be: necessary, reasonable, allocable, and documented.

### Guiding Questions:

- Is the cost reasonable and necessary for the program?
- Do sound business practices support the expenditure?
- Does the expense support the purpose of the grant?
- Is the expense in compliance with laws, regulations and grant terms?
- Is the price comparable to that of similar goods or services in the geographic area?
- Is the purchase for excess cost of educating students with disabilities?

For a particular cost to be allowed, it must be an excess cost of providing special education and related services for IDEA Part B or Preschool federal funds.

### Determining Excess Cost:

- In the absence of special education needs, would this cost exist?
  - Yes – the cost is not allowed
  - No – the cost may be allowed
- Is this cost also generated by students without disabilities?
  - Yes – the cost is not allowed
  - No – the cost may be allowed
- If it is a child specific service, is the service documented in the student's IEP?
  - Yes – the cost may be allowed
  - No – the cost may not be allowed



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# Allowable Costs – Unique to YOUR Program

- Not cut and dry, what is allowable for one district may not be allowable for another
- Conferences: Do you have a need to attend a conference? Is that documented? Why did you send ten people?
- Why do you purchase ten laptops each year?
- Delve deeper: Continued annual purchase of software that is not effective...not allowable because it is not reasonable or necessary if it isn't effective
- How do your expenditures improve educational outcomes?

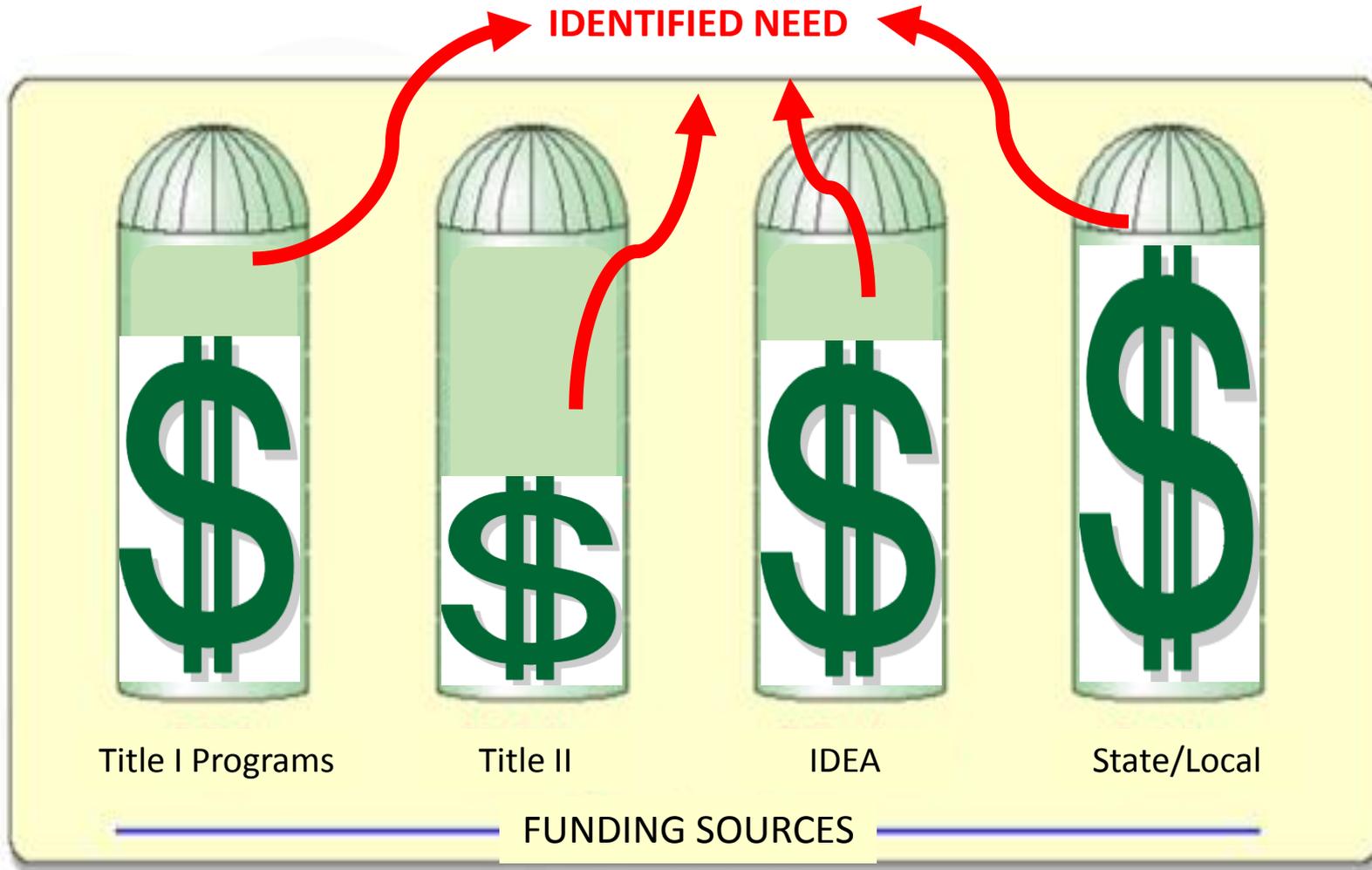


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# Funding Flexibility – Braiding of Funds

- It is the goal of the GaDOE to ensure LEAs have the ability to maximize the use their funds to meet the needs of the students and staff of the LEA.

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# Funding Flexibility – Braiding Funds

**Braiding** – Financial resources from several individual funding streams coordinated by all stakeholders to support a single initiative, so each individual award maintains its specific identity.

While braiding is encouraged, the funds still have to meet the intent and purpose of each individual funding stream.



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# Funding Flexibility – Braiding Funds

- Braided funds still need to adhere to Cost Principles set forth in the Uniform Grants Guidance.
- Costs must be reasonable, necessary, allocable, and documented.

***“If a cost benefits two or more projects, activities, or programs in proportions that can be determined without undue effort or cost, the cost should be allocated to the projects based on the proportional benefit.”*** (2CFR § 200.405(d))



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# Allocability – Braiding Funds

**Allocability pertains to the degree to which a given cost is an allowable expenditure for the grant award.**

Can range from:

- 0% if the program receives no benefit from the good/service to
- 100% if the program receives all the benefit from the good/service

# Examples of Braiding

An LEA has determined, based on need, that math software needs to be purchased for a targeted assistance school.

- 10% of the students who need the software are students with disabilities and the LEA uses IDEA funds to purchase 10% of the software to serve those students
- 10% of the students are identified Title I students and the LEA uses Title I funds to purchase 10% of the software to serve those students
- Title II, Part A can be used to train all teachers on the use of the software
- The remainder of the funding for the software is from local funding streams

Example: \$5,000 = \$3,500 Local Funds, \$500 Title I, \$500 IDEA, \$500 Title II

# Examples of Braiding

- Title I, Part A, Title II, Part A, and IDEA allow funds to be used for professional development.
- An LEA could use Title I, Part A funds to provide a particular professional development program in Title I, Part A schools, and then the LEA could use Title II, Part A funds to provide the same professional development for non-Title I schools.
- Out of 1200 teachers being trained, 120 are special education teachers. The LEA could fund 10% of the professional development training with IDEA funds.



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# IDEA Equipment Prior Approval Procedures

- All expenditures, except salary and benefits, with a per unit cost of \$5,000 or more, must have prior written approval. This includes software purchases. The purchaser must send an email to your Budget Liaison containing the detailed expenditure, cost (and quotes if already acquired), and purpose/use of the expense.
- All approvals must be within the period of performance.

# Budget Details – Indirect Costs

- Indirect Costs –  
“cost of doing business” such as accounting – payroll, audits, purchasing, utilities.
- LEA has negotiated percentage. LEA's may not expend more than this amount.



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# Budget Details – LUA Chart of Accounts

http://www.gadoe.org/Finance-and-Business-Operations/Financial-Review/Pages/default.aspx

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Home → Finance and Business Operations → Financial Review

### Financial Review

Financial Management of Georgia LUAS Manual

Preparing Basic Financial Statements

School System Financial Information

State Education Finance Study Commission

### Financial Review

The Financial Review division was established for the purpose of reviewing financial records and accounting of local governing school boards and assisting local units of administration in training personnel in financial and budgetary accounting.

Financial Review is responsible for issuing and updating the chart of accounts utilized by local units of administration (LUAs) in reporting budget and financial data to the Georgia Department of Education.

### Contact Information

Amy Rowell  
Director, Financial Review  
404-656-2447  
[arowell@doe.k12.ga.us](mailto:arowell@doe.k12.ga.us)

Steve Lyle (Atlanta)  
404-656-6769  
[stlye@doe.k12.ga.us](mailto:stlye@doe.k12.ga.us)

Rhonda Metts (Valdosta)  
229-241-9915  
[rmetts@doe.k12.ga.us](mailto:rmetts@doe.k12.ga.us)

Debara Montgomery (Atlanta)  
404-656-2344  
[dmontgomery@doe.k12.ga.us](mailto:dmontgomery@doe.k12.ga.us)

Russ Swindle (Atlanta)  
404-463-0513  
[rswindle@doe.k12.ga.us](mailto:rswindle@doe.k12.ga.us)

### Budget and Financial Data Reporting

- LUA Chart of Accounts
- Financial Management for Georgia LUAS Manual
- School System Revenues/Expenditures
- Transmission Dates
- DE46 File Layout
- Secure Data Transmission Portal

### Basic Financial Statement Reporting



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# LUA Chart of Accounts – Code Relationships

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GADOE Georgia Departme...

Home » About GaDOE » Office of Finance and Business Operations » Financial Review » Chart of Accounts

**Finance and Business Operations Financial Review**  
Assisting Georgia schools with management of their financial resources for educating students.

### Code Relationships

**CONTACT INFORMATION**  
**Amy Rowell, CPA CGFM**  
Georgia Dept. of Education  
Financial Review Division  
1652 Twin Towers East  
205 Jesse Hill Jr. Drive SE  
Atlanta, GA 30334  
(404) 656-6754  
(404) 657-5512  
[arowell@doe.k12.ga.us](mailto:arowell@doe.k12.ga.us)

**Tessie Warren**  
Administrative Assistant  
(404) 656-2497  
(404) 657-5512  
[twarren@doe.k12.ga.us](mailto:twarren@doe.k12.ga.us)

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Classification: [Funds](#) [Balance Sheet](#) [Revenue Source](#) [Program](#) [Function](#) [Object](#) [Sub Object](#)

Fiscal Year:

<a href="#">Function - Object</a>
<a href="#">Function - Program</a>
<a href="#">Funds - Program</a>
<a href="#">Object - Sub Object</a>
<a href="#">Object - Job Codes</a>





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# Object Codes under 2213

- 113 – Substitute/Temporary Employee
- 114 – Substitute/Temporary Employee
- 116 – Professional Development Stipends
- 200 – All Benefit Categories
- 300 – Purchased Professional and Technical Services
- 361 -- Per Diem and Fees
- 362 – Per Diem and Fees - Expenses
- 580 – Travel - Employees
- 595 – Other Purchased Services
- 610 – Supplies
- 611 – Supplies – Technology Related
- 612 – Computer Software
- 615 – Expendable Equipment
- 810 – Dues and Fees
- 890 – Other Expenditures



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# MOE Eligibility Periodic Check

- Best practices to monitor for compliance
- Eligibility form is designed to calculate the way Financial Review pulls information from DE046
- Early indicator that allowable reductions are needed, or more spending is needed

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# Cross-Functional Monitoring



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- Multi-program effort
- Systemic focus
- Driven by requirements in the Uniform Grant Guidance and IDEA
- NEW Indicators

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# Cross Functional Monitoring Process

- Individual program focus
- Two monitors
- Interview
- Document review
- Focus on the legal mandates for:
  - ESSA
  - IDEA
  - UGG
  - Other applicable regulations

# Changes to Monitoring for FY18



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- Fiscal and Programmatic Indicators
- Continuation of all fiscal indicators and Internal Controls
- Additional indicators include Due Process, IDEA Written Procedures, and Individualized Educational Plan (IEP) review for all levels for compliance and performance

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# Best Practices

- Know your legal requirements (2 CFR Part 200, IDEA, ESSA)
- Internal Controls! Internal Controls! Internal Controls!
- Train your staff on the above
- Document your procedures
- Maintain and analyze periodically the record of your expenditures
- Monitor IEP process
- Ensure staff training on requirements



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# Most Common Monitoring Findings for FY17

- Unallowable Expenditures
- Lack of Time and Effort Documentation
- Proportionate Share not Implemented/Not reported
- Drawdown Requests
- Internal Controls/Written Procedures
  - What are you doing? Step by step guidance

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# Drawdown Requests

- Reimbursement basis only for incurred expenses
- Incurred expenditure – an expenditure for goods and/or services in which the LEA has received, even if no payment was made, including goods and services received such as salaries, consumed utilities, rent, and supplies
- All LEA's must have procedures
- Funds will be refunded if overdrawn

# Internal Controls

- Basically Written Procedures
- Also think of “protection”. These controls should inform your practices. Internal controls are not fiscal compliance, they are actually programmatic compliance.
- Do you have procedures for managing inventory, prior approval for equipment, checking for suspension and debarment...
- If you have repeat audit findings, you do not have sound internal controls



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# Internal Controls Questions to Think About

- How do you monitor against fraud?
- How do you prevent against theft?
- Does everyone know their job duties and responsibilities?
- How do you know each expenditure meets program requirements?
- Do your procedures address all of the rules of your organization? (Travel policy, etc.)



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# Example Internal Controls: Suspension and Debarment

- When the Services for Exceptional Children Fiscal Analyst (FA) is notified by an employee of the department that a particular vendor is requested for contracted services, the FA will use the name, address, and phone number as provided by the requesting team member to validate that no suspension or disbarment of license has occurred.
- The FA will verify suspension/disbarment by logging into <http://www.SAMS.gov> to determine that there are no issues of suspension.
- If the vendor has not been disbarred, immigration security and contracting documents may be completed.
- If the vendor has been disbarred, contracting with this vendor is unallowable and the district employee requesting the contractor will be notified that a new/additional contractor must be selected.

# Inventory List

- Equipment and Inventory
  - (d) *Management requirements. **Procedures for managing equipment*** (including replacement equipment), whether acquired in whole or in part under a Federal award, until disposition takes place will, as a minimum, meet the following requirements:
    - (1) Property **records must be maintained** that include a description of the property, a serial number or other identification number, the source of funding for the property (including the FAIN), who holds title, the acquisition date, and cost of the property, percentage of Federal participation in the project costs for the Federal award under which the property was acquired, the location, use and condition of the property, and any ultimate disposition data including the date of disposal and sale price of the property.
    - (2) A physical inventory of the property must be taken and the results reconciled with the property records **at least once every two years.**

# Excess Cost Definition

- (IDEA funds) must be used only to pay the excess costs of providing special education and related services for children with disabilities
- Must be used to supplement state, local, and other Federal funds and not to supplant those funds.



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# Excess Cost Calculation

Excess costs are those costs for the education of an elementary school or secondary school student with a disability that are in excess of the average annual per student expenditure in an LEA during the preceding school year for an elementary school or secondary school student, as may be appropriate. An **LEA must spend at least the average annual per student expenditure on the education of an elementary school or secondary school child** with a disability before funds under Part B of the Act are used to pay the excess costs of providing special education and related services.

# Excess Cost Calculation Overview

- To accurately determine that an LEA is spending the average annual per pupil expenditure (APPE), we must obtain an annual count from the local level.
- The LEA must first determine elementary and secondary expenditures separately.
- Central Office costs must be attributed to elementary and secondary costs – this is not something we can do.

# Excess Cost Calculation Overview

- Then the LEA must subtract the amount of capital outlay and debt expenditures.
- Finally, the LEA must subtract from the total expenditures, the amount spent in the preceding year.
- Is there a supplanting concern? This calculation will help determine that along with Maintenance of Effort.

# Tools Available to Assist



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- LEA Excess Cost Handbook
- LEA Excess Cost Template
- Financial Review Calculations for each LEA
- Excess Cost Webinar/PP
- Updated FAQ document
- GASBO and GAINS TA for Finance Directors
- <http://www.gadoe.org/Curriculum-Instruction-and-Assessment/Special-EducationServices/Pages/default.aspx>



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# Excess Cost Verification

- The Special Education Budget Unit will review annually after January 31<sup>st</sup> Submission
- All LEA's must keep supporting evidence on file for expenditures entered
- The Excess Cost Calculation will be a monitoring indicator, and will be reviewed during Cross Functional Monitoring visits. (Georgia Department of Education reserves the right to verify the reporting of Excess Cost any time needed for evidence of FAPE, and subsequently to award IDEA funds.)



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# New High Cost Grant Submission Procedures

- Grant submission period – still January 1<sup>st</sup> – March 1<sup>st</sup>
- Proposal in the works for no longer submitting paper applications or in the portal
- TA will be forthcoming on new submission procedures

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# High Cost Grant Applications

- Federal Funds – federal regulatory guidance intact
- **Must state which fund source will be used**
- **Must submit IEPs to cover range of the grant period July 1 – June 30**
- Submit ALL charges associated with student or you could miss out on funding! (This past year the reimbursement percentage was 30%)
- No late submission



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# Residential Reintegration Grant:

- State Funds—designed to ASSIST with funding necessary programs
- Created to offset SOME costs
- Minimum amount considered is \$30,000
- Funds allocated are very limited
- Must have plan for reintegration
- Must submit IEP's that cover the period of the year for reimbursement July 1 – June 30

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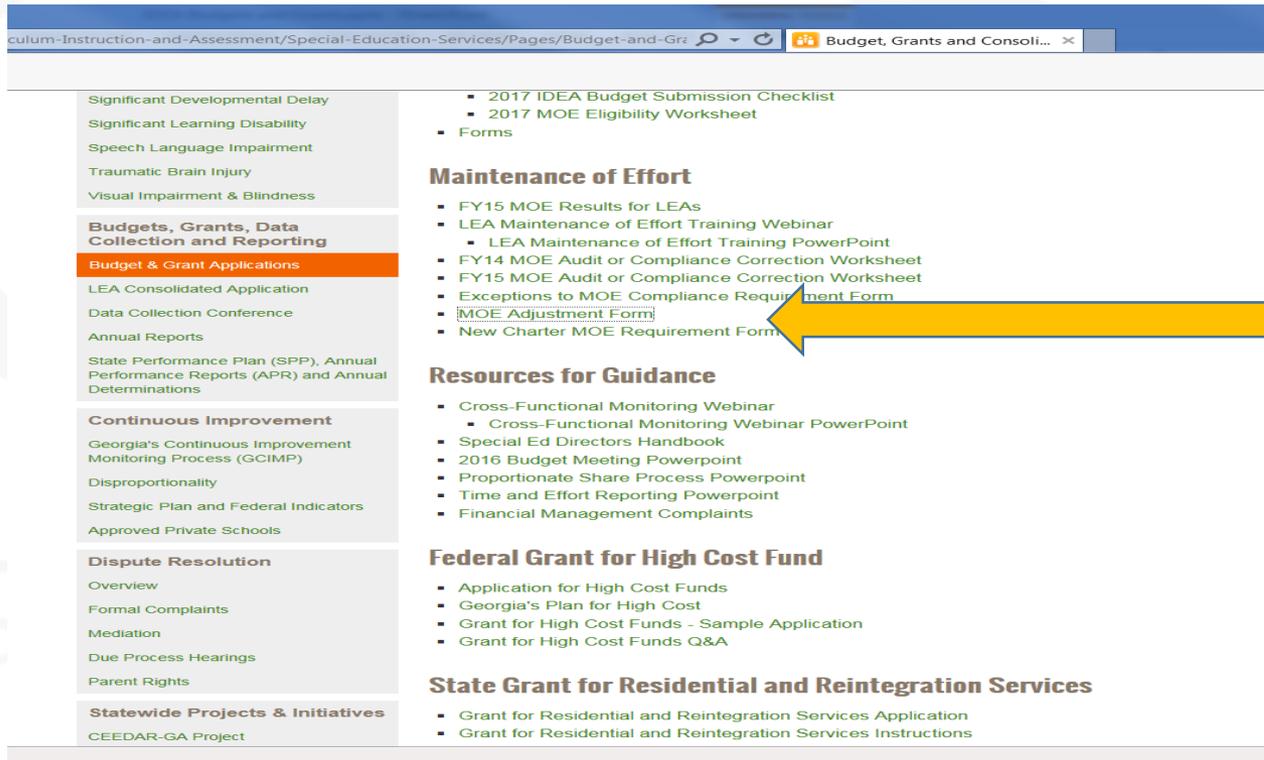
Richard Woods,  
Georgia's School Superintendent  
"Educating Georgia's Future"  
[ga DOE.org](http://ga DOE.org)

# Residential Reintegration Grant:

- Systems must assume full responsibility for the funding of the residential program at the time the application is submitted
- Actual monthly invoices or the annual contract from the private residential school must be attached to the application
- Funding will be awarded based on the following priority per state rule, 160-4-7-.18
  - Children with profound and severe disabilities requiring residential services
    - Wards of the state
    - Those requiring reintegration services from a residential setting

# 50% MOE Adjustment Waivers

- Hopefully develop new form
- Allowable if LEA receives an allocation increase and maintains FAPE and state performance targets



The screenshot shows a web browser window with the URL: <http://www.gadoe.org/Content/NavigationMenu/Programs/Programs-Instruction-and-Assessment/Special-Education-Services/Pages/Budget-and-Grants/Budget,GrantsandConsolidatedApplications.aspx>. The page content is organized into several sections:

- Significant Developmental Delay**
- Significant Learning Disability**
- Speech Language Impairment**
- Traumatic Brain Injury**
- Visual Impairment & Blindness**
- Budgets, Grants, Data Collection and Reporting**
  - Budget & Grant Applications** (highlighted in orange)
    - LEA Consolidated Application
    - Data Collection Conference
    - Annual Reports
    - State Performance Plan (SPP), Annual Performance Reports (APR) and Annual Determinations
- Continuous Improvement**
  - Georgia's Continuous Improvement Monitoring Process (GCIMP)
  - Disproportionality
  - Strategic Plan and Federal Indicators
  - Approved Private Schools
- Dispute Resolution**
  - Overview
  - Formal Complaints
  - Mediation
  - Due Process Hearings
  - Parent Rights
- Statewide Projects & Initiatives**
  - CEEDAR-GA Project

On the right side of the page, there are several sections with lists of links:

- 2017 IDEA Budget Submission Checklist
  - 2017 MOE Eligibility Worksheet
  - Forms
- Maintenance of Effort**
  - FY15 MOE Results for LEAs
  - LEA Maintenance of Effort Training Webinar
    - LEA Maintenance of Effort Training PowerPoint
  - FY14 MOE Audit or Compliance Correction Worksheet
  - FY15 MOE Audit or Compliance Correction Worksheet
  - Exceptions to MOE Compliance Requirement Form
  - MOE Adjustment Form** (highlighted with a yellow arrow)
  - New Charter MOE Requirement Form
- Resources for Guidance**
  - Cross-Functional Monitoring Webinar
    - Cross-Functional Monitoring Webinar PowerPoint
  - Special Ed Directors Handbook
  - 2016 Budget Meeting Powerpoint
  - Proportionate Share Process Powerpoint
  - Time and Effort Reporting Powerpoint
  - Financial Management Complaints
- Federal Grant for High Cost Fund**
  - Application for High Cost Funds
  - Georgia's Plan for High Cost
  - Grant for High Cost Funds - Sample Application
  - Grant for High Cost Funds Q&A
- State Grant for Residential and Reintegration Services**
  - Grant for Residential and Reintegration Services Application
  - Grant for Residential and Reintegration Services Instructions

# Carryover Waivers

- May send email requesting waiver for carryover once every three years
- May carryover up to 25% of all IDEA grants without waiver

# Resources

- Email Blast – Update all budget information every week if new information, also posted on our GaDOE website (Board approvals, reminders, etc..)
- Director's Webinars – TA for budget information
- Specific Topic Webinars – MOE, Excess Cost, Monitoring
- Budget pages contain guidance for whole program  
<http://www.gadoe.org/Curriculum-Instruction-and-Assessment/Special-Education-Services/Pages/Budget-and-Grant-Applications.aspx>
- Financial Review – LUA Chart of Accounts



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# IDEA Contacts

## Program Manager:

Amber McCollum – (404) 463-0535  
[amccollum@doe.k12.ga.us](mailto:amccollum@doe.k12.ga.us)

## Program Specialists:

Felicia Gilley – (404) 656-3067 [fgilley@doe.k12.ga.us](mailto:fgilley@doe.k12.ga.us)

Monique McCoy – (404) 651-5390  
[mmccoy@doe.k12.ga.us](mailto:mmccoy@doe.k12.ga.us)