Preparing for Your IDEA 2023 Budgets

Quarterly Budget Training
February 16, 2022

Georgia Department of Education
Special Education Services and Supports Division
Malissa Roberts, Program Manager
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Agenda

• FY2023 Budget Tips
• Comprehensive Coordinated Early Intervening Services (CCEIS)
• Proportionate Share
• Maintenance of Effort (MOE)  
  From Eligibility to Compliance
Budget Tips

Important Key Points
FY 2023 Budget Tips

- Use the Budget Submission Checklist as a guide
- Include number of personnel (either in budget description or units)
- Description should not include the object name
  - Wrong description example – expendable equipment
  - Right description example – 5 ipads, 10 laptops
- Include evidence base for all interventions
  - Selecting Evidence-Based Interventions
FY 2023 Budget Tips

• Include correct amount of CCEIS and Proportionate Share in description
• Ensure CCEIS and Proportionate Share amounts sum to required totals
• Upload required spreadsheets – ensure accuracy
• MOE eligibility – must meet in one method for current and projected year
FY 2023 Budget Tips

IDEA Budgets up to 100% Carryover

- IDEA 611 Flowthrough
- IDEA 619 Pre-School
- IDEA ARP 611
- IDEA ARP 619
- GNETs Federal Grant
FY 2023 Budget Tips

IDEA Budgets – No Carryover

• High Cost Grant
• Residential Reintegration
• Parent Mentor
• Rule 10
• Pre-School Disability
• GNETS State Grant
Comprehensive Coordinated Intervening Services (CCEIS)

What should you know?
Comprehensive Coordinated Intervening Services (CCEIS)

Under 34 CFR §300.646(b)(2), if a State identifies significant disproportionality based on race or ethnicity in an LEA with respect to:

1) the identification of children as children with disabilities
2) the identification of children in specific disability categories
3) the placement of children with disabilities in particular educational settings or
4) the taking of disciplinary actions

LEA must use the maximum amount (15 percent) of funds allowable for CCEIS.
CCEIS required 15% must be applied to the following:

- IDEA 611 Flowthrough
- IDEA 619 Pre-School
- IDEA ARP 611
- IDEA ARP 619

Any unexpended CCEIS must be carried over.
CCEIS Calculation Worksheet

Calculate the Comprehensive Coordinated Early Intervening Services (CCEIS) Original Allocation and American Rescue Plan (ARP) Act - IDEA Funds (15% set-aside)

<table>
<thead>
<tr>
<th>I. Comprehensive Coordinated Early Intervening Services (CCEIS) Status (Check one only)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Not Required</td>
</tr>
<tr>
<td>2. Required (must use the maximum 15% for 611 and 619)</td>
</tr>
<tr>
<td>3. Optional Usage</td>
</tr>
<tr>
<td>4. CCEIS Carryover</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>II. CCEIS Amount (IDEA 611 and 619 Original Allocation)</th>
</tr>
</thead>
<tbody>
<tr>
<td>5. IDEA Initial Allocation (611 Amount)</td>
</tr>
<tr>
<td>6. IDEA Initial Allocation (619 Amount)</td>
</tr>
<tr>
<td>7. Maximum Available for CCEIS</td>
</tr>
<tr>
<td>8. Optional Usage Amount (Up to 15% may used)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>II. CCEIS Carryover Amounts (FY22 Allocations - Original and ARP Allocations)</th>
</tr>
</thead>
<tbody>
<tr>
<td>9. FY22 ARP Carryover (611 Amount)</td>
</tr>
<tr>
<td>10. FY22 ARP Carryover (619 Amount)</td>
</tr>
<tr>
<td>11. FY22 Regular Allocation Carryover</td>
</tr>
<tr>
<td>12. Total Carryover</td>
</tr>
</tbody>
</table>

Input carryover amounts here

Richard Woods, Georgia’s School Superintendent | Georgia Department of Education | Educating Georgia’s Future
Completing the CCEIS Calculation Worksheet

1. • Download the CCEIS Calculation Worksheet from the Special Education Budget webpage
   • Select appropriate radio button in blue section. If not required is selected, STOP. If required or optional is selected, continue.

2. • If required - Input Allocation amounts of 611 and 619 grants from 2023 Allocations worksheet in green section (see Special Education webpage above)
   • If optional – Do not input allocations amounts.
   • Only input the optional amount being set aside (up to 15% of combined 611 and 619 allowed)

3. • Input carryover amounts for ARP and regular allocations in orange section
   • Save worksheet and upload to the IDEA 611 Flowthrough grant’s Uploaded Files tab or general Attachments tab
Budgeting CCEIS

Budget the CCEIS amount in the respective grant
• The full CCEIS amount can be budgeted in the IDEA 611 grant

Be sure to note CCEIS in budget description

Indicate budgeted amount in description if not a separate budget line item
Show What You Know

• In FY23, LEAs can carryover up to 100% of the IDEA ARP 611 and IDEA ARP 619 grants?
• Unexpended CCEIS funds for the IDEA ARP 611 and IDEA ARP 619 grants must be carried over?
Proportionate Share
Proportionate Share

• An local education agency (LEA) must expend a *proportionate share* of federal IDEA funds on equitable services for *parentally-placed private school children with disabilities* (34 CFR § 300.133).
Equitable Services Requirements

- Provision of Services Throughout the School Year
- Timely and Meaningful Consultation Ongoing
- Development of Services Plans Prior to services beginning
- Child Find Ongoing
- Evaluation and Determination of Eligibility Ongoing
- Child Count Fall
- Proportionate Share Calculation Summer/Fall
- Fall
Proportionate Share Calculation

Proportionate Share Calculation Worksheet

FY22 IDEA ARP 611 and IDEA ARP 619 Allocations

Unexpended FY22 IDEA ARP 611 and IDEA ARP 619 funds carried over to FY23
Calculating Proportionate Share Amount (3-21)

34 CFR § 300.133 Expenditures

(a) *Formula.* To meet the requirement of §300.132(a) each LEA *must spend* the following on providing special education and related services (including direct services) to parentally-placed 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(f) of the Act as *the number of private school children with disabilities aged 3 through 21* who are enrolled by their parents in private, including religious, elementary schools and secondary schools located in the school district served by the LEA, is *to the total number of children with disabilities in its jurisdiction aged 3 through 21.*
Calculating Proportionate Share Amount (3-5)

34 CFR § 300.133 Expenditures

(2)(i) For children aged three through five, an amount that is the same proportion of the LEA's total subgrant under section 619(g) of the Act as the number of parentally-placed private school children with disabilities aged three through five who are enrolled by their parents in a private, including religious, elementary school located in the school district served by the LEA, is to the total number of children with disabilities in its jurisdiction aged three through five.

(ii) As described in paragraph (a)(2)(i) of this section, children aged three through five are considered to be parentally-placed private school children with disabilities enrolled by their parents in private, including religious, elementary schools, if the parent rejected the LEAs IEP offer of FAPE and they are enrolled in a private school that meets the definition of elementary school in §300.13.
(3) If an LEA has not expended for equitable services all of the funds described in paragraphs (a)(1) and (a)(2) of this section by the end of the fiscal year for which Congress appropriated the funds, the LEA must obligate the remaining funds for special education and related services (including direct services) to parentally-placed private school children with disabilities during a carryover period of one additional year.
## Proportionate Share Calculation Worksheet for Fiscal Year (FY) 2023

### Calculate the Proportionate Amount of IDEA Funds and American Rescue Plan (ARP) Act - IDEA Funds for Private School Children with Disabilities

<table>
<thead>
<tr>
<th>IDEA 619 Preschool and IDEA 611 Flowthrough</th>
<th>3-5 Only</th>
<th>3-21 Only</th>
</tr>
</thead>
<tbody>
<tr>
<td>A. Number of parentally-placed eligible private/home schooled children with disabilities located in the LEA (S and N students from FT085 report)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>B. Number of children with disabilities in public schools in the LEA (Y students from FT085 report)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>C. Total number of eligible children with disabilities (Y, S, and N students):</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>D. Proportionate Percentage:</td>
<td>#DIV/0!</td>
<td>#DIV/0!</td>
</tr>
<tr>
<td>E. Allocation Amount:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>F. Proportionate Amount:</td>
<td>#DIV/0!</td>
<td>#DIV/0!</td>
</tr>
<tr>
<td>G. Carryover Amount:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>H. Total Proportionate Amount:</td>
<td>#DIV/0!</td>
<td>#DIV/0!</td>
</tr>
</tbody>
</table>

### IDEA 619 ARP and IDEA 611 ARP

<table>
<thead>
<tr>
<th>3-5 Only</th>
<th>3-21 Only</th>
</tr>
</thead>
<tbody>
<tr>
<td>A. Carryover Amount</td>
<td></td>
</tr>
</tbody>
</table>

Directions: Only enter data into WHITE cells.

1. Same as FY2022
2. Changes for FY2023
Completing the Proportionate Share Calculation Worksheet

1. • Download the Proportionate Share Calculation Worksheet from the Special Education Budget webpage

2. • Input requested information into white cells only, using the FT085 report from October 2021 for student count

3. • Save worksheet and upload to the IDEA 611 Flowthrough grant’s Uploaded Files tab or general Attachments tab
Budgeting Proportionate Share

Budget the proportionate share amount in the respective grant

- Example: IDEA 619 proportionate share must be budgeted in the IDEA 619 grant.

Be sure to note *proportionate share* in budget description

Indicate budgeted amount in description if not a separate budget line item
## Budgeting Proportionate Share by Grant

<table>
<thead>
<tr>
<th>IDEA 619 and IDEA 611</th>
<th>IDEA ARP 619 and IDEA ARP 611</th>
</tr>
</thead>
<tbody>
<tr>
<td>Budget FY23 proportionate share amount if required</td>
<td>No FY23 proportionate share amount</td>
</tr>
<tr>
<td>Budget unexpended proportionate share funds from FY22 by the time carryover is loaded</td>
<td>Budget unexpended proportionate share from FY22 when carryover is loaded</td>
</tr>
<tr>
<td>Submit initial budgets by October 1</td>
<td>Submit budgets after carryover is loaded</td>
</tr>
</tbody>
</table>
Unexpended Proportionate Share Funds

One-year carry-over period for unexpended proportionate share funds

Option for a waiver after one-year carry-over period if LEA is complying with the equitable services requirements

Approved waiver allows funds to pay for other allowable Part B expenditures
Waiver Documentation for Submission

• Documentation of meeting the equitable services requirements in 34 CFR §§300.129 through 300.144
  • Timely and meaningful consultation
  • Child Find activities for private and home school students
  • Proportionate share expenditures
  • Services plans
  • Provision of services
Show What You Know

• In FY23, LEAs will complete the Proportionate Share tab in the Consolidated Application (Con App) or the Proportionate Share Calculation worksheet?

Proportionate Share Calculation worksheet

• How long is the carry-over period for unexpended proportionate share funds?

One year
Maintenance of Effort
From Eligibility to Compliance
34 CFR §300.202 Use of amounts explains the appropriate use of IDEA, Part B funds for students with disabilities. It states:
(a) General. Amounts provided to the LEA under Part B of the Act—
   (1) Must be expended in accordance with the applicable provisions of this part;
   (2) Must be used only to pay the excess costs of providing special education and related services to children with disabilities, consistent with paragraph (b) of this section; and
   (3) Must be used to supplement State, local, and other Federal funds and not to supplant those funds.
Maintenance of Effort
From Eligibility to Compliance

• LEAs must use/expend (using state and Baker County School District local funds) at least as much as they did in the comparison year on the education of children with disabilities.

• **Two standards:**
  • **Eligibility:** Must budget and project at least as much as expended in the comparison year.
  
  • **Compliance:** Must actually expend at least as much as they expended in previous comparison year
# Maintenance of Effort
From Eligibility to Compliance

The eligibility worksheet is used for budgeting purposes.

<table>
<thead>
<tr>
<th>Maintenance of Effort Eligibility Standard</th>
</tr>
</thead>
<tbody>
<tr>
<td>School Year</td>
</tr>
<tr>
<td>--------------</td>
</tr>
<tr>
<td>Comparison Year (Last Met Effort)</td>
</tr>
<tr>
<td>2020-2021 Expenditures</td>
</tr>
<tr>
<td>2021-2022 Projected Expenditures</td>
</tr>
</tbody>
</table>

*Directions: Only enter data into WHITE cells. Use MOE portal information to find amounts for the comparison year. In the portal it is referred to as "Projected Effort". Use October FTE-1 SWD CHILD FIND Counts to complete enrollment information. For FY22, you may use projection or 21-1 FTE count. Complete the calculation worksheet tab to determine FY21 and FY22 amounts. Per Pupil Amounts are automatically entered when enrollment information is entered. Finally, to calculate Local MOE, please see instructions in Calculation Worksheet Tab. You must meet in at least one method category each year to be compliant and eligible. If you do not meet, you will need to request exceptions and adjustments.*
Maintenance of Effort
From Eligibility to Compliance

Financial Review runs the Compliance Test after the DE046 submission deadline.

LEAs have four options to demonstrate meeting the MOE requirement:

<table>
<thead>
<tr>
<th>Local funds only</th>
<th>State and Local funds</th>
<th>Local per pupil</th>
<th>State and Local per pupil</th>
</tr>
</thead>
</table>
Maintenance of Effort
From Eligibility to Compliance

Log in

Please Log In

Username: mroberts@doe.k12.ga.us
Password: [blank]

I forgot my passphrase

Login

Or sign up for an account

Helpful links
- MyGaDOE Online Guide
- GaDOE Public Website
- Information Systems
- AYP & NCLB
- Georgia Standards
- Data Collections
- Financial Reports
- Report Card
Maintenance of Effort
From Eligibility to Compliance

The Consolidated Application: SpEd MOE Portal

→ Select ‘Home’
Maintenance of Effort
From Eligibility to Compliance

The Consolidated Application: SpEd MOE Portal

[Image of a screenshot showing a webpage with a section titled "Special Education - Maintenance of Effort" and a table with financial data. The table includes columns for fiscal years, expenses, and notes with a red highlight indicating a "Shortfall." There is also a note stating "Apply 50% of Local Effort."
Oh No, I don’t meet!
I didn’t meet. Now what?

The LEA must take

Exceptions

or

Repay Funds
Allowable Exceptions

- Voluntary Departure
- Decrease in enrollment of students with disabilities
- Termination of the Obligation of High Cost Student
- Termination of Costly Expenditures from Long-term obligations
- Assumption of cost by the High Cost Fund
As part of the IDEA, Part B application approval process, applicants must comply with 34 CFR 300.203, Maintenance of Effort. The U.S. Department of Education determines compliance with this requirement by comparing actual state and local special education expenditures for the most recent fiscal year to actual expenditures made in the preceding fiscal year.

The IDEA 2004 and its fiscal regulation 34 CFR 300.204 Exception to Maintenance of Effort allows for the following exceptions to maintenance of effort:

a. The voluntary departure, by retirement or otherwise, or departure for just cause, of special education personnel or related service personnel;

b. A decrease in the enrollment of children with disabilities;

c. The termination of the obligation of an LEA, consistent with this part, to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the state educational agency, because the child –
   i. has left the jurisdiction of the LEA;
   ii. has reached the age at which the obligation of the LEA to provide a free appropriate public education to the child has terminated;
   iii. no longer needs such program of special education;

d. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or construction of school facilities;

e. The assumption of cost by the high cost fund operated by the SEA under §300.704(c).

NOTE: When determining maintenance of effort, the Georgia Department of Education checks the amount of state and local special education expenditures and then the per pupil amount. Compliance MOE expenditure reports for the current year are compared to the last year’s maintained effort expenditures (in each of the four methods). The district can use the above allowable exceptions to reduce the MOE amount. If a district is required to pay back funds, non-federal funds must be used.
Maintenance of Effort
From Eligibility to Compliance

For exceptions:

• Exceptions form must be submitted and approved
• Supporting evidence must show true expenditures and must be approved
• All documentation must be uploaded in the Consolidated Application
Questions?
Contact Us
We’re Here to Help!

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EDUCATING
GEORGIA’S FUTURE