Division for Special Education Services and Supports

Director’s Webinar

September 14, 2021
Agenda

Georgia Vocational Rehabilitation Agency (GVRA)

Budget and Grants

Reminders
Georgia Vocational Rehabilitation Agency

Jeff Allen
Assistant Director of Transition Services
Partnering with GVRA

Pre-Employment Transition Services
(Pre-ETS)
What are Pre-ETS?

• Pre-ETS represent the earliest set of services available for students with disabilities under the VR program.

• They are short-term in nature and designed to help students identify career interests that may be further explored through individualized Vocational Rehabilitation services.

• The goal of both Pre-ETS and individualized Vocational Rehabilitation services is assisting individuals with disabilities to prepare for and achieve competitive integrated employment.
Intent of the Journey

- Pre-ETS (For “potentially eligible” and eligible students)
- Other VR Services (For eligible students)
- Competitive Integrated Employment
• **Job exploration counseling** - Discussion and activities on job opportunities intended to foster motivation and informed decision-making

• **Workplace readiness training** - Development activities on social and other soft skills that are necessary for employment and independent living

• **Work-based learning experiences** - Placing student in workplaces to help them connect school experiences to future career opportunities

• **Post-secondary education counseling** - Discussion and activities regarding college and other post-secondary opportunities

• **Instruction in self-advocacy** - Activities to improve abilities to communicate, negotiate, and assert one’s interests and desires
• Services can be provided in small groups or individually.

• Services are individualized based on the student’s interest and transition goals.

• Services are currently being offered virtually:
  • Virtual Job Shadow
  • Providers can also offer virtual Pre-ETS
• None of the provisions mandate that all five Pre-ETS activities be provided to each student with a disability.

• There is no requirement that any one type of Pre-ETS precede another type.

• There is no requirement that a person receive a prescribed number of Pre-ETS.
PTS Process

• VR receives completed Parental Permission Form (PPF) and begins case.

• VR obtains a copy of the IEP/504/Disability Documentation and case is updated to reflect SWD able to receive Pre-ETS.

• VR begins coordinating with Pre-ETS approved Vendors/Providers and providing direct Pre-ETS Services to students.
Jeff Allen, Assistant Director of Transition Services
jeff.allen@gvs.ga.gov
Budget and Grants

Amber McCollum
Program Manager
Georgia’s Systems of Continuous Improvement

GaDOE has adopted the Georgia Systems of Continuous Improvement as a methodology for supporting districts and schools. This methodology focuses on improving districts/schools’ systems.
Learning Objectives

• Professional Learning Survey
• Maintenance of Effort (MOE)
• Budgeting Resources
• Professional Learning Modules
• Grant Award Notifications
• GaDOE Website Resources
Survey Results

1. What areas would be most beneficial for budget technical assistance in the 2021-2022 school year? Choose all that apply.

- Equitable Services 36
- Maintenance of Effort - Overall 46
- Maintenance of Effort - Using ... 48
- Excess Cost 33
- Cross Functional Monitoring 49
- Time and Effort 24
- Uniform Grant Guidance 18
- Budgeting Resources 33
- Other 7

Thank you for your participation!
93 responses
Coming Soon

- Quarterly Technical Assistance
- Office Hours with Budget Liaison
Budget Submission Reminders

- Complete IDEA budgets and submit them by October 1, 2021.
- Ensure budget approval by completing the Budget Submission Checklist.
- Complete IDEA Proportionate Share Excel Spreadsheet instead of the Proportionate Share tab.
- Use the IDEA CCEIS Excel Spreadsheet.
- Complete MOE Adjustment Form and upload to attachments with IDEA 611 Flowthrough budget.
Budget Submission Checklist

**Initial IDEA Budget Submission Checklist**

- Verify Approved District CLIP
- Review Assurances Tab
- Review Special Education FY20 MOE Portal to plan for Eligibility and Compliance
- Review the Excess Cost Portal to ensure prior year’s Results and Base calculations are fully approved
- Review the FY20 CFM Monitoring Portal to ensure IDEA fiscal CAPS are complete and approved if applicable
- Attach FY22 MOE Eligibility Form
Budget Submission Checklist

- Complete Proportionate Share Tab
- Complete CEIS Tab
- Complete IDEA Fiscal Monitoring Self-Assessment
- Check Suspension and Debarment for any contracted federally paid employee
- Enter detailed expenditures, including specifications for Proportionate Share, CEIS, and Parent Mentor(s) into the IDEA budget
- Enter details about purchases that require prior approval/seek prior approval when needed
  - Upload the Proportionate Share IDEA 611 & 619 ARP Worksheet
  - Upload the CEIS IDEA 611 & 619 ARP Worksheet if Applicable
## 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 eligible private/home schooled children with disabilities not having an IEP:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>B. Number of children with disabilities with IEPs (public, private and home):</td>
<td></td>
<td></td>
</tr>
<tr>
<td>C. Total number of children with disabilities (A + B):</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>D. Proportionate Percentage (A / C):</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 (D * E):</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 (F+G):</td>
<td>#DIV/0!</td>
<td>#DIV/0!</td>
</tr>
</tbody>
</table>

### IDEA 619 ARP and IDEA 611 ARP

<table>
<thead>
<tr>
<th>IDEA 619 ARP and IDEA 611 ARP</th>
<th>3-5 Only</th>
<th>3-21 Only</th>
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<tr>
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</tr>
<tr>
<td>C. Total number of children with disabilities (A + B):</td>
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<td>0</td>
</tr>
<tr>
<td>D. Proportionate Percentage (A / C):</td>
<td>#DIV/0!</td>
<td>#DIV/0!</td>
</tr>
<tr>
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<td></td>
<td></td>
</tr>
<tr>
<td>F. Proportionate Amount (D * E):</td>
<td>#DIV/0!</td>
<td>#DIV/0!</td>
</tr>
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**Directions:** Only enter data into WHITE cells.
### CCEIS Spreadsheet

(If applicable)

#### I. Comprehensive Coordinated Early Intervening Services (CCEIS) Status (Check one only)

<table>
<thead>
<tr>
<th></th>
<th>Description</th>
<th>Check Box</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Not Required</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Required (must use the maximum 15% for 611 and 619)</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Optional Usage</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>CCEIS Carryover</td>
<td></td>
</tr>
</tbody>
</table>

#### II. CEIS Amount (IDEA 611 and 619 Original Allocation)

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

#### III. CEIS Amount (ARP Allocation for IDEA 611 and 619)

<table>
<thead>
<tr>
<th></th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>9</td>
<td>ARP Allocation (611 Amount)</td>
</tr>
<tr>
<td>10</td>
<td>ARP Allocation (619 Amount)</td>
</tr>
<tr>
<td>11</td>
<td>Maximum Available for CEIS</td>
</tr>
<tr>
<td>12</td>
<td>Optional Usage Amount (Up to 15% may be used)</td>
</tr>
</tbody>
</table>
Every LEA should:

Submit an Adjustment with the Flowthrough Budget

Use of IDEA Funds to Adjust Local Fiscal Effort in Certain Years
(34 CFR § 300.205 Maintenance of Effort (MOE))

IDEA 2004 allows an LEA to treat up to 50% of the increase only in IDEA funds from the previous year to reduce local MOE expenditures. If an LEA decides to use these funds, it must use the form below to calculate the maximum available to be used.

NOTE: The LEA must use an amount of local funds equal to the reduction in expenditures to carry out activities that could be supported with funds under ESEA regardless of whether the LEA is using funds under ESEA for those activities. However, if the LEA is unable to establish and maintain programs of FAPE or the state performance targets are at issue than GaDOE shall prohibit this reduction. The amount of funds used in Early Intervening Services shall count toward the maximum amount of expenditures that the LEA may reduce their local fiscal effort (see Maintenance of Effort and Early Intervening Services in Appendix D of the federal regulations). *

1. Initial IDEA 611 allocation for current year: $ _____________
2. Initial IDEA 611 allocation for previous year: $ _____________
3. Difference (line 1 – line 2) if >0: $ _____________
4. Line 3 x 50%: $ _____________ x .50
4a. Maximum 50% reduction of local MOE $ _____________
5. Maximum available for use in CCEIS: $ _____________ *
*If disproportionate, LEA is required to use 15% maximum for CCEIS of IDEA 611 and Preschool 619 funds
6. Amount committed to Optional CEIS $ _____________
7. Difference of Optional CEIS and Maximum CCEIS $ _____________
(Line 5 – Line 6) that could be used for local MOE reduction

Narrative on the use of these funds in an ESEA related activity is required.

Regular education operation of schools in ESEA approved activities for the same amount.

Must track these expenditures to ensure full 50% reduction of local MOE.

*
MOE Reminders
# Establish Strong Practices

<table>
<thead>
<tr>
<th>Collaborate</th>
<th>Create</th>
<th>Consider</th>
<th>Establish</th>
<th>Know</th>
<th>Review</th>
</tr>
</thead>
<tbody>
<tr>
<td>Collaborate with Finance</td>
<td>Create prior fiscal year</td>
<td>Consider changes to budget drivers</td>
<td>Establish an actual to budget reporting</td>
<td>* Know what is being charged to Special Education program codes for fund 100 State and Local expenditures</td>
<td>Review coding of all expenditures prior to FY closeout</td>
</tr>
<tr>
<td>director and other Key</td>
<td>as baseline</td>
<td>• # of students served and the needs of</td>
<td>mechanism</td>
<td></td>
<td></td>
</tr>
<tr>
<td>personnel</td>
<td></td>
<td>employees</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Contracted Labor Cost</td>
<td></td>
<td></td>
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<tr>
<td></td>
<td></td>
<td>• Professional Development needs</td>
<td></td>
<td></td>
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<tr>
<td></td>
<td></td>
<td>• New Initiatives – programs and other</td>
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<tr>
<td></td>
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<td>resources to support initiative</td>
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</tbody>
</table>

* Know what is being charged to Special Education program codes for fund 100 State and Local expenditures

* Establish a process for consistently and systematically reviewing expenditures
## Monitor Program Codes

Any Changes to these program codes will impact MOE.

<table>
<thead>
<tr>
<th>Special Education Program Codes</th>
</tr>
</thead>
<tbody>
<tr>
<td>2011</td>
</tr>
<tr>
<td>2021</td>
</tr>
<tr>
<td>2023</td>
</tr>
<tr>
<td>2031</td>
</tr>
<tr>
<td>2033</td>
</tr>
<tr>
<td>2041</td>
</tr>
<tr>
<td>2043</td>
</tr>
<tr>
<td>2051</td>
</tr>
</tbody>
</table>

CAUTION

Avoid using Program Code 9990. It is not included in the MOE calculation!
## Identify and Document MOE Red Flags

<table>
<thead>
<tr>
<th>Guiding Questions</th>
<th>Y/N</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Did a special education staff person retire at the end of 2019-2020?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Did a special education staff person take a job at another school district at the end of 2019-2020?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Did a special education staff person take a district job in general education at the end of 2019-2020?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Did a special education staff person retire during 2020-2021 (mid-year)?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Did a special education staff person take a job at another school district during 2020-2021 (mid-year)?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Did a special education staff person take a district job in general education during 2020-2021 (mid-year)?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Did a special education staff person take a voluntary paid leave of absence during 2019-2020?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Was the position filled by a substitute? (Net Difference)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Did a special education staff person take a voluntary unpaid leave of absence during 2020-2021?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Was the position filled by a substitute? (Net Difference)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Are there any students with a costly Special Education Program who have moved away, aged out, or graduated?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Were any of the below costs applicable to the student?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>- One-on-one Paraprofessional</td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Specialized Transportation</td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Private or public placement (by the IEP team) tuition</td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Educational Interpreter</td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Hearing Impaired or Visually Impaired Teacher</td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Nurse</td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Occupational or Physical Therapist</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Were there any changes in services for students with a costly Educational Program? If so, what were they?</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Do Federal Relief Funds Impact IDEA MOE?

1. **Will districts increase MOE obligation for future years if we use Federal Relief Funding to provide special education services?** Only state and local funds are included when calculating LEA MOE. Because relief funding are federal funds, LEAs may use them to provide special education and related services without increasing their MOE threshold. LEAs must still use sufficient state and/or local funds to meet the IDEA MOE threshold.

2. **Will the requirements for IDEA MOE be waived?** IDEA does not permit for any type of waiver regarding a Local Education Agency’s (LEA) obligation to meet Maintenance of Effort compliance. It is not within the authority of the United States Department of Education (USDE’s) Office of Special Education Programs (OSEP) to expand upon the exceptions listed in Section 1413 (a)(2)(B). Any change to the existing IDEA regulations regarding LEA MOE would require an act of Congress. At this time, no message has been relayed to the states that this will occur. If this does come up at the national level, GaDOE will relay it to LEAs immediately.

3. **Federal Relief Funding**: Best practice is to avoid using these funds for reoccurring special education expenditures when possible.
Budgeting Resources
Professional Learning Modules
Budgeting Resources
Professional Learning Modules

Steps to access PL Modules:
1. Login into GaDOE Portal
2. Select SLDS Support
3. Select PL
4. Enter Search Criteria (module or topic name)
Budgeting Resources
Professional Learning Modules

Georgia High Cost Grant
Course ID: 565141
The High Cost Grant funds will assist children with disabilities who meet $3,000,000 will be available for dis:

Assigned by:
Registered by:

Understanding IDEA Maintenance of Effort
Course ID: 538311

IDEA Equitable Services: What You Need to Know
Course ID: 577213
Understanding IDEA Maintenance of Effort

Course Description

The purpose of these modules is to:

- Develop foundational knowledge of LEA MOE regulatory requirements under IDEA.
- Review examples of the application of IDEA LEA MOE requirements to ensure appropriate implementation.
- Share resources to support IDEA LEA MOE implementation and reporting.

To toggle video closed captioning on and off, press “CC” in each video player.

General Acronyms Glossary
This lists the acronyms applicable to this training.

Accessing Course Information
Click here to review how to access and print your course completion certificate.

Additional Resources
Click here to review additional resources.

Module 1: Basic Understanding of MOE

- Basic Understanding of MOE

Module 2: The Eligibility Standard

- The Eligibility Standard

Module 3: The Compliance Standard

- The Compliance Standard
Offering a holistic education to each and every child in our state.

Budgeting Resources
Grant Award Notification
Grant Award Notice (GAN)

- GAN loaded to the Attachments tab in the Consolidated Application (Con App)
- Each federal award has a GAN
Grant Award Notice (GAN)

- Grant Award Information:
- FAIN
- Project Description: Grant Name
- Budgeting Period
- Award Amount
- Indirect Cost Rate
- Program Code
- Fund Code
- DUNS #
- Regulations
Grant Award Notice (GAN)

- Grant Award Information:
- LUA Program Code
- Funding Year
- Award Year
- CFDA Number
- Award Amount
- Terms and Conditions

<table>
<thead>
<tr>
<th>LUA PROGRAM CODE</th>
<th>FUNDING YEAR</th>
<th>AWARD YEAR</th>
<th>CFDA NUMBER</th>
<th>LUA FUND CODE</th>
<th>FY22 AWARD AMOUNT</th>
</tr>
</thead>
<tbody>
<tr>
<td>2624</td>
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<td>2022</td>
<td>84.027A</td>
<td>404</td>
<td>2,123,327.00</td>
</tr>
</tbody>
</table>

TERMS AND CONDITIONS

(1) This Federal grant is awarded for the purpose of assisting the Local Educational Agency (LEA) to ensure that all children of age 3 and 21 have available to them a free appropriate public education (FAPE) that emphasizes special education and related services designed to meet their unique needs and prepare them for further education, employment, and independent living (34 C.F.R. Part 300.1). The term “free appropriate public education means special education and related services that (a) Are provided at public expense, under public supervision and direction, and without charge; (b) Meet the standards of the State Educational Agency; (c) Include an appropriate preschool, elementary school, or secondary school education in the State involved; and (d) Are provided in conformity with an individualized education program (IEP) for each of their financial assistance awards. The PRAWARD NUMBER identified in block 2 of the Grant Award Notification (GAN) applies to this grant award.

(2) The Office of Management and Budget requires all federal agencies to assign a Federal Award Identifying Number (FAIN) to each of their financial assistance awards. The PRAWARD NUMBER identified in block 2 of the Grant Award Notification (GAN) applies to this grant award.

(3) The negotiated indirect cost rate approved for the entity identified in block 6 of the Grant Award Notification (GAN) applies to this grant award.
Budgeting Resources
GaDOE Website
Budgeting Resources
GaDOE Website

Budget, Grants and Consolidated Application

FY 2022 Allocations
- FY 2032 Final Allocations
- FY 2021 Final Allocations
- Indirect Costs Calculator
- Sample District Budget Worksheet
- Budget Pages
- IDEA Allowable Expenditures

FY 2022 Consolidated Application
- IDEA Budget Submission Checklist
- Forms
- Proportionate Share Calculation Worksheet
- CCES Calculation Worksheet for Original Allocation and ARP Funds

Maintenance of Effort
- FY22 MOE Eligibility Worksheet
- Exceptions to MOE Compliance Requirement Form
- MOE Adjustment Form
- New Charter MOE Requirement Form

LEA Excess Cost Calculation
- Excess Cost Excel Template
- IDEA Excess Cost Handbook

Resources for Guidance
- Financial Management Complaints
- Equitable Services for Private and Home School Students Webinar
- FY20 Cross-Functional Monitoring Guidance Document
- FY20 IDEA Fiscal Monitoring Checklist for QIAs
- FY20 IDEA Fiscal Monitoring Checklist for LEAs
- Federal Programs Monitoring
- FY22 IDEA Equitable Services Technical Assistance Webinar
  - FY22 IDEA Equitable Services Technical Assistance PowerPoint

Federal Grant for High Cost Fund
- Georgia’s Plan for High Cost
- Grant for High Cost Funds - Sample Application
- Grant for High Cost Funds Q&A
- Georgia’s High Cost Grant Submission Training Webinar
- Georgia’s High Cost Grant Online Submission Manual
- High Cost Grant Module
- FY21 High Cost and Residential Reintegration Grants Webinar PowerPoint

State Grant for Residential and Reintegration Services
- Grant for Residential and Reintegration Services Application
- Grant for Residential and Reintegration Services Instructions
- Residential Reintegration Grant Module
Offering a holistic education to each and every child in our state.

Budgeting Resources
GaDOE Website
Allocations & Indirect Cost Calculator
Budgeting Resources
Indirect Cost Calculator

Special Education Services and Supports
Budgets, Grants and Consolidated Application
FY 2022 Allocations
Indirect Cost Calculator
Budgeting Resources
GaDOE Website
FY2022 Consolidated Application
Resources
FY2022 Consolidated Application - Forms

LEA Consolidated Application

Forms

- IDEA School-wide Consolidation
- Private/Home School Participation
- Private School Affirmation
- Month by Month Time Log
- Periodic Certification
- Group Periodic Certification

- **Forms**: Potential Usage
- **IDEA School Wide Consolidation**: Required submission with IDEA 611 Flowthrough budget when school consolidates IDEA funds.
- **Private/Home School Participation**: May be used in the Equitable Services meeting.
- **Month by Month Time Log**: May be used for spilt funded personnel.
- **Periodic Certification**: Individual form. May be used for Semi-Annual Periodic Certification Requirement for personnel funded out of federal funds.
- **Group Periodic Certification**: Group form. May be used for Semi-Annual Periodic Certification Requirement for personnel funded out of federal funds.
Budgeting Resources
FY2022 Consolidated Application

- IDEA Budget Submission Checklist
- Forms
- Proportionate Share Calculation Worksheet
- CCEIS Calculation Worksheet for Original Allocation and ARP Funds

- **IDEA Budget Checklist:** Budget step by step guidance for submitting initial IDEA Budgets.

- **Proportionate Share Calculation Worksheet:** Required submission with initial IDEA 611 Flowthrough Budget.

- **CCEIS Calculation Worksheet:** Required submission with initial IDEA 611 Flowthrough Budget.
Budgeting Resources
GaDOE Website
Maintenance of Effort (MOE)
Budgeting Resources
Maintenance of Effort (MOE)

- FY22 MOE Eligibility Worksheet: Required submission with initial IDEA 611 flowthrough budget.

- Exceptions to MOE Compliance Requirement Form: Completed by Districts when Compliance Standard is not met.

- MOE Adjustment Form: Completed by districts who request MOE Adjustment.

- New Charter MOE Requirement Form: Required submission with initial IDEA 611 flowthrough budget.
Budgeting Resources
GaDOE Website
LEA Excess Cost Calculation
Budgeting Resources
LEA Excess Cost Calculation

• Excess Cost Excel Template: May be used before or during Excess Cost Reporting.

• IDEA Excess Cost Handbook: Should be used during the Excess Cost State Reporting. This is the instructions for completing the Excess Cost State.
Resources for Guidance
GaDOE Website
Webinars and Checklist
Resources for Guidance

Webinars and Checklist

- Cross Functional Monitoring (CFM): Comprehensive CFM document that contains all federal program requirements for the districts who are monitored. Document contains the IDEA fiscal CFM requirements.

- IDEA Fiscal Monitoring Checklist: Explicit IDEA CFM Fiscal Checklist. Document list the requirements directors must submit in order to meet the IDEA fiscal CFM indicator requirements.

- Federal Programs Monitoring: Directors can use this link to view the districts who will be monitored in FY22.

Resources for Guidance
GaDOE Website
LUA Chart of Accounts
Budgeting Resources
LUA Chart of Accounts

**Budget and Financial Data Reporting**

- **LUA Chart of Accounts**
- Financial Management for Georgia LUAS Manual
- School System Financial Reports
- School System Revenues/Expenditures
- FY 2021 Year-End Closing Checklist.docx
- Tips for Monthly - Closeout (Checklist) revised.pdf

- **LUA Chart of Accounts:**
  Contains Program, Function & Object Code information.
- Directors use the LUA Chart of Accounts resource when creating budgets.
- [Financial Review Website](#)
### Budgeting Resources

**LUA Chart of Accounts**

#### Chart of Accounts

<table>
<thead>
<tr>
<th>Code</th>
<th>Function</th>
<th>Description</th>
</tr>
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Questions?
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Reminders and Upcoming Professional Learning

• October Director’s Webinar
  • Adapted PE
  • Assistive Technology and Accessible Education Materials
• Take a Minute
• SPP/APR
Questions