Budget Development & Submission

SELDA FY24
Department of Special Education Support & Services
IDEA Fiscal Unit

July 19, 2023
Budget Development & Submission

- Review of IDEA Federal & State Grants
- Navigating the Con App
- Laying the Groundwork:
  - IDEA Fiscal Self-Assessment
  - FY24 MOE Worksheet
  - Proportionate Share Set-Aside
  - CEIS & CCEIS Set-Aside
Budget Development & Submission (cont’d)

• Writing Clear & Concise Budgets
• Accounting for Federal Grants
• The Chart of Accounts
# IDEA Federal Grants

<table>
<thead>
<tr>
<th>Federal Grants to LEAs</th>
<th>Federal Regulation Guiding Use</th>
</tr>
</thead>
<tbody>
<tr>
<td>IDEA 619 Preschool Grant</td>
<td>Provides Financial Assistance to LEAs that provide Educational Services for Students with Disabilities (ages 3-5)</td>
</tr>
<tr>
<td>IDEA 611 Flowthrough Grant</td>
<td>Provides Financial Assistance to LEAs that provide Educational Services for Students with Disabilities (ages 3-21)</td>
</tr>
<tr>
<td>GNETS Federal Grant</td>
<td>Funds to Support Georgia Network for Educational and Therapeutic Support (GNETS) that support local school systems’ continuum of services for Students with disabilities (ages 5-21).</td>
</tr>
<tr>
<td>High Cost Grant</td>
<td>Partially reimburses either State, Local, and/or Federal funds for the expense of providing services to students with disabilities who have exceptionally high needs.</td>
</tr>
<tr>
<td>Parent Mentor Grant</td>
<td>Parent mentor salary, travel/conference costs, professional learning opportunities</td>
</tr>
<tr>
<td>State Grants to LEAs</td>
<td>Use of Funds</td>
</tr>
<tr>
<td>---------------------</td>
<td>--------------</td>
</tr>
<tr>
<td>Preschool Disability Services Grant</td>
<td>Provides State financial assistance to school districts that provide educational services for children with disabilities who are 3 and 4 years old.</td>
</tr>
<tr>
<td>Tuition for Multiple Disabilities Grant</td>
<td>Assists school system with partial funding for a high cost placement of a student with disabilities to a private residential program or reintegration back from a residential program.</td>
</tr>
<tr>
<td>Rule 10 State Grant</td>
<td>Provides funding to designated state agencies and local school districts for teacher salaries in crisis stabilization programs and state programs providing specialized services for students with disabilities.</td>
</tr>
<tr>
<td>GNETS State Grant</td>
<td>Supports Georgia Network for Educational and Therapeutic Support (GNETS) which support the local school systems’ continuum of services for students with disabilities (ages 5-21).</td>
</tr>
</tbody>
</table>
Two Expiring Grants

- IDEA ARP 611
- IDEA ARP 619

These grants expire September 30, 2023. Unexpended funds will be lost.
Creating your MyGaDOE Portal Account

Go to GaDOE Website: gadoe.org

Select “MyGaDOE” toward the bottom of the page.
Creating your MyGaDOE Portal Account
Adding Organizational Roles to your MyGaDOE Account
Adding Organizational Roles to your MyGaDOE Account

What organization roles and application roles does a new Special Education Director need to have access to in the portal?

➢ **Organizational Role**: A new Special Education Director will need to be provisioned for the *organization role* of Special Education Director.

**Disclaimer**: LEAs determine what organizational roles and applications roles Special Education Directors are given. Please be aware this is not an exhaustive list.
Adding Organizational Roles to your MyGaDOE Account

What organization roles and application roles does a new Special Education Director need to have access to in the portal?

➢ **Application Roles**: Directors will need the following applications:
  - FTE
  - Student Class
  - Student Record
  - SE CEIS
  - Special Education Applications Dashboard: Timelines, Post School, Transition, PreSchool Outcomes etc. are all within the SE Applications Dashboard. No need to request them separately.

**Disclaimer**: LEAs determine what organizational roles and applications roles Special Education Directors are given. Please be aware this is not an exhaustive list.
Adding Organizational Roles to your MyGaDOE Account

Click on your name
Adding Organizational Roles to your MyGaDOE Account

Apply for a GaDOE Account

<table>
<thead>
<tr>
<th>STEP 1</th>
<th>STEP 2</th>
<th>STEP 3</th>
<th>STEP 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>Enter User Information</td>
<td>Select Districts And Roles</td>
<td>Select Applications And Roles</td>
<td>Request Submission Summary</td>
</tr>
</tbody>
</table>

**Step 2**

Select an Organization:

To select a School, first choose a District:
- District
- School

To select a Dept, first choose an Agency:
- Agency
- Department
- Division

To see additional Organizations, first choose a Type:
- Other Type

Click on to select that role.

Current Role Assignments (per Organization):

Click on to Remove that role.

For a list of District Organizational Role Descriptions, click here.

To view Organization/Application Role Mapping, click here.
Adding Programs to ConApp

Step 1: Select Consolidated Application
Adding Programs to the Con App

**Step 2:** Fiscal Year 2024 (The correct fiscal year should automatically generate)

### Applications

<table>
<thead>
<tr>
<th>Fiscal Year:</th>
<th>2024</th>
</tr>
</thead>
<tbody>
<tr>
<td>System:</td>
<td></td>
</tr>
<tr>
<td>Plan Status:</td>
<td></td>
</tr>
</tbody>
</table>

### Application List

<table>
<thead>
<tr>
<th>FY</th>
<th>System ID</th>
<th>System Name</th>
<th>Plan Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>2024</td>
<td>605</td>
<td>Baldwin County</td>
<td>Approved</td>
</tr>
</tbody>
</table>
Adding Programs to the Con App

Step 4: Choose the IDEA Grant and click “Add”
Budget Prerequisites
Basic Components for IDEA Budget Approval

- Approved CLIP
- Con App Tabs
  - Proportionate Share tabs
  - CEIS/CCEIS Budget Worksheet tab
  - IDEA Fiscal Self-Assessment tab
- FY24 Maintenance of Effort (MOE) Eligibility Worksheet uploaded to “Uploaded Files”
Accessing the Proportionate Share & CEIS/CCEIS Tabs

<table>
<thead>
<tr>
<th>District Name</th>
<th>Fiscal Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>McDuffie County</td>
<td>2024</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Programs</th>
<th>Planning</th>
<th>Prayer Certification</th>
<th>Attachments</th>
<th>Audit Trail</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Accessing the Proportionate Share & CEIS/CCEIS Tabs
Accessing the Proportionate Share & CEIS/CCEIS Tabs

Worksheet: Proportionate Amount of Funds for Private School Children with Disabilities

The amended IDEA 2004 federal regulations require that a proportionate amount of IDEA 611 funds must be spent unilaterally placed by their parents. The following worksheet allows you to calculate this proportionate amount.

**NOTE:** Board Rule 160-4-7.13 (3)(a)(1) Home school children are to be counted and treated as private school children.
Accessing Proportionate IDEA Fiscal Self Assessment
Important Considerations
Important Preliminary Questions

• How do you make decisions about how you will spend IDEA funds? Have you really considered the “why” of your expenditures?

• How are your budgeting decisions driven by data, particularly student achievement?

• Is your budget aligned to your CLIP?

• How are you determining the IDEA expenditures are allowable?
Important Preliminary Questions

• Have you considered the Excess Cost factor in budgeting? Are you supplementing and not supplanting?
• What system(s) do you have in place to monitor effectiveness?
• Can you justify your purchases?
Writing Budgets
Budget Descriptions

➢ Use the Budget Submission Checklist as a guide
➢ Include numbers and/or quantities in the budget description or show per unit cost
➢ Budget Description should be a brief, concise narrative describing goods or services being purchased
➢ Include evidence base for all interventions
  • Selecting Evidence-Based Interventions
Budget Descriptions

- Place CEIS/CCEIS expenditures on separate line
- Place CEIS/CCEIS at the top of the budget description, use upper case “CEIS”, when describing CEIS/CCEIS set-aside purchases
- Place Proportionate Share expenditures on a separate line
- Place Proportionate Share at the top of the budget description for these expenses
- Separate carryover from current FY set-aside
- Ensure that CEIS/CCEIS and Proportionate Share sum to required totals
Examples of Budget Descriptions
Best Practices:

- Number of personnel should be listed in budget description or in the units column

- Required prior approval items (equipment with a per unit cost over 5k) the details should include that prior approval has been granted

- Put proportionate share and CEIS/CCEIS expenditures on a separate line

- Spell out acronyms or abbreviations
### Budget Descriptions: Clear & Concise

<table>
<thead>
<tr>
<th>Code</th>
<th>Item Description</th>
<th>Budget Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1000</td>
<td>16 Special Education Adapted PE Teachers/Specialists</td>
<td>$998,439.00</td>
</tr>
<tr>
<td>1000</td>
<td>66 Special Education Paraprofessionals supporting students with disabilities</td>
<td>$1,250,607.00</td>
</tr>
<tr>
<td>1000</td>
<td>6 Braille Clerks supporting students with vision impairment</td>
<td>$165,811.00</td>
</tr>
<tr>
<td>1000</td>
<td>4 Registered Behavior technicians supporting special education classrooms and students with behavioral needs</td>
<td>$178,020.00</td>
</tr>
</tbody>
</table>
### Budget Descriptions: Set-Aside Placement

Separate carryover from current year.

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th>FY22 Unexpended Proportionate Share</th>
</tr>
</thead>
<tbody>
<tr>
<td>2100</td>
<td>595</td>
<td>1</td>
<td>$164,639.00</td>
<td>$164,639.00</td>
<td></td>
</tr>
<tr>
<td>2100</td>
<td>595</td>
<td>1</td>
<td>$108,773.00</td>
<td>$108,773.00</td>
<td></td>
</tr>
</tbody>
</table>

Required FY2023 Proportionate Share support to serve private/home school students in our district.
EVIDENCE-BASED.-
(A) IN GENERAL. - Except as provided in subparagraph (B), the term “evidence-based”, when used with respect to a State, local educational agency, or school activity, means an activity, strategy, or intervention that –
(i) Demonstrates a statistically significant effect on improving student outcomes or other relevant outcomes based on-
(l) Strong evidence from at least 1 well-designed and well-implemented experimental study;

Note: For IDEA, the evidence base can be in any of the categories.
EVIDENCE-BASED. -

(II) **Moderate evidence** from at least 1 well-designed and well-implemented quasi-experimental study; or
(III) **Promising evidence** from at least 1 well-designed and well-implemented correlational study with statistical controls for selection bias; or
(ii) (I) demonstrates a rationale based on high-quality research findings or positive evaluation that such activity, strategy, or intervention is likely to improve student outcomes or other relevant outcomes; and
(II) includes ongoing efforts to examine the effects of such activity, strategy, or intervention.

Note: For IDEA, the evidence base can be in any of the categories.
| 2100 | 532 | 1 | $15,000.00 | $15,000.00 | To purchase instructional software to enhance the learning of students with disabilities ages 3-21 during therapy sessions (Strength of Evidence Rating: Moderate) |
Do you Know?

➢ What is the single item equipment price point at which Prior Approval is required from your GADOE Budget Liaison?

➢ What are the procurement thresholds in your district where:
  ➢ Two or more quotes are required?
  ➢ Sealed bids are required?
  ➢ Board of Education approval or Superintendent’s approval is required.

➢ What do the Federal Regulations require?
Offering a holistic education to each and every child in our state.

Accounting for Federal Grants
Accounting for Federal Grants

- Fund
  - Describes the purpose for which dollars are to be used.
  - Example: Special Education – 404

- Function
  - Describes the activity for which a service or material is acquired.
  - Example: Instruction – 1000

- Object
  - Describes the service or commodity obtained.
  - Example: Teacher Salaries - 110
Accounting for Federal Grants

Page 37 of the Federal Programs Handbook

- GA Code requires a statewide uniform computerized budget and accounting system.
- Example from an expenditure report: 404-2824-1000-110
  - 404 (FUND: Government Funds),
  - 2824 (PROGRAM: VIB Flowthrough),
  - 1000 (FUNCTION: Instruction),
  - 110 (OBJECT: Teachers)
# LUA Chart of Accounts – Location

<table>
<thead>
<tr>
<th>Offices &amp; Divisions</th>
<th>Programs &amp; Initiatives</th>
<th>Data &amp; Reporting</th>
<th>Learning &amp; Curriculum</th>
<th>State Board &amp; Policy</th>
<th>Finance &amp; Operations</th>
</tr>
</thead>
<tbody>
<tr>
<td>Teaching and Learning</td>
<td>Policy, Flexibility, and External Affairs</td>
<td>Charter Schools and District Flexibility</td>
<td>External Affairs</td>
<td>Policy</td>
<td>State Board of Education</td>
</tr>
<tr>
<td>Curriculum and Instruction</td>
<td>Charter Schools and District Flexibility</td>
<td>External Affairs</td>
<td>Policy</td>
<td>State Board of Education</td>
<td>Finance &amp; Business Operations</td>
</tr>
<tr>
<td>Georgia Virtual Learning</td>
<td>External Affairs</td>
<td>Policy</td>
<td>State Board of Education</td>
<td>Finance &amp; Business Operations</td>
<td>Accounting Services</td>
</tr>
<tr>
<td>Student Support Teams</td>
<td>Policy</td>
<td>State Board of Education</td>
<td>Finance &amp; Business Operations</td>
<td>Accounting Services</td>
<td>Budget Services</td>
</tr>
<tr>
<td>Educator Support and Development</td>
<td>State Board of Education</td>
<td>Finance &amp; Business Operations</td>
<td>Accounting Services</td>
<td>Budget Services</td>
<td>Facilities Services</td>
</tr>
</tbody>
</table>

## Budget and Financial Data Reporting

- **LUA Chart of Accounts**
  - Chart of Account Changes (05-16-2023).pdf
  - COA Changes for GASB 87 and 96 (new & revisions).pdf
  - COA Changes - object code additions for GASB 96.pdf
- Financial Management for Georgia LUAS Manual
Chart of Accounts - Location
A Few Reminders…
Budget Approval Workflow

**LEA Coordinator**

The LEA program coordinator will submit the budget to the GaDOE program specialist for approval.

**Superintendent**

After reviewing the budget, the LEA superintendent will either return the budget to the LEA coordinator for revision or approve and send to Grants Accounting for final approval.

**GaDOE Program Specialist**

After reviewing the budget, the GaDOE program specialist will either return the budget for revision or approve and send to the LEA Superintendent for approval.

**Grants Accounting**

Grants Accounting will make the final approval and load into GAORS.
Grant Award Notification Location
Grant Award Notice (GAN)

Information located Federal Programs Handbook
Federal Programs Handbook

- GAN loaded to the attachments tab on the consolidated application in the MyGaDOE portal for each federal award or competitive grant.
- Useful information includes:
  - Award Amount
  - Award Period
  - FAIN
  - Restricted Indirect Cost Rate
  - DUNS
  - LUA Program Code
  - CFDA
  - Contact Information
  - Important attachments
### Budget Management - Drawdowns

Through the first 15 months, the generally anticipated rate of draw for LEAs running full-year federal program funded supports and services is as follows:

<table>
<thead>
<tr>
<th>Date</th>
<th>Up to % of funds used</th>
<th>Date</th>
<th>Up to % of funds used</th>
</tr>
</thead>
<tbody>
<tr>
<td>October 31st</td>
<td>Up to 27%</td>
<td>April 30th</td>
<td>Up to 67%</td>
</tr>
<tr>
<td>November 30th</td>
<td>Up to 33%</td>
<td>May 31st</td>
<td>Up to 73%</td>
</tr>
<tr>
<td>December 31st</td>
<td>Up to 40%</td>
<td>June 30th</td>
<td>Up to 80%</td>
</tr>
<tr>
<td>January 31st</td>
<td>Up to 47%</td>
<td>July 31st</td>
<td>Up to 87%</td>
</tr>
<tr>
<td>February 28th</td>
<td>Up to 53%</td>
<td>August 31st</td>
<td>Up to 93%</td>
</tr>
<tr>
<td>March 31st</td>
<td>Up to 60%</td>
<td>September 30th</td>
<td>100%</td>
</tr>
</tbody>
</table>
Budgeting Resources
Federal Programs Handbook

• Chapter 4: Fiscal Requirements for Federal Programs
• Budget Management
  • Fiscal regulations and guidance
  • Budget planning
  • Creating budgets
    • Chart of accounts
## Important Budget Due Dates

**October 2023**

<table>
<thead>
<tr>
<th>Date</th>
<th>Item</th>
<th>Location</th>
</tr>
</thead>
<tbody>
<tr>
<td>October 1</td>
<td>Budget submission deadline for <strong>ALL</strong> fiscal year (FY) 2024 budgets (Superintendent signed off)</td>
<td>FY 2024 Consolidated Application (Con App)</td>
</tr>
<tr>
<td>October 30</td>
<td>Completion Reports deadline for FY 2023 IDEA grants</td>
<td>Completion Report portal</td>
</tr>
</tbody>
</table>
Questions
Contact Us

Malissa Roberts
Program Manager
470.316.8661
mroberts@doe.k12.ga.us

Nicole Croom
Program Specialist
678.850.1171
ncroom@doe.k12.ga.us

Andrew Britt
Program Specialist
404.475.6394
andrew.britt@doe.k12.ga.us

Stephanie Hurst
Program Specialist
Stephanie.Hurst@doe.k12.ga.us

Carla Rose
Program Specialist
404.673.3473
Carla.Rose@doe.k12.ga.us
EDUCATING GEORGIA’S FUTURE