Budget Development and Submission
SELDA
July 22, 2022

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• Division of Special Education Services and Supports

The contents of this presentation were developed under a grant from the U.S. Department of Education. However, the contents do not necessarily represent the policy of the U.S. Department of Education, and you should not assume endorsement.
Learning Targets

- Regulations and Federal Programs Handbook
- Creating Budgets - Chart of Accounts
- IDEA Federal and State Grants
- Initial IDEA Budget Requirements
- Selecting Evidence Based Interventions
- What is the Consolidated Application
- Accessing the Consolidated Applications
- IDEA Fiscal Resources
Federal Programs Handbook

FEDERAL PROGRAMS HANDBOOK
Information Applicable to All Federal Programs
Fiscal Regulations and Guidance

Regulations:

• **EDGAR: Education Department Guidance and Regulations**
  - 34 CFR Part 76 State-Administered Programs
  - 34 CFR Part 77 Definitions that Apply to Department Regulations
  - 34 CGR Part 81 The General Education Provisions Act
  - 2 CFR Part 200 Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards
  - **2 CFR Part 3474 U.S. Department of Education Acceptance of Uniform Administrative Requirements**
Fiscal Regulations and Guidance

Guidance:

- OMB: FAQs on Uniform Administrative Requirements (09.2015)
- U.S. Department of Education: FAQs on Uniform Administrative Requirements
- U.S. Department of Education: Dear Colleague Policy Letters
- U.S. Department of Education: Non-Regulatory Guidance
Creating Budgets - Chart Of Accounts
Creating Budgets - Chart of Accounts

• GA Code requires a statewide uniform computerized budget and accounting system.
• Updated chart of accounts is found here.
• Example from an expenditure report: 414-1750-2213-116
  • 414 (FUND: Government Funds),
  • 1750 (PROGRAM: Title I, Part A),
  • 2213 (FUNCTION: Instructional Staff Training),
  • 116 (OBJECT: Stipends)
Creating Budgets - Chart Of Accounts

- **Chart of Accounts**: Designed to provide Local Units of Administration (LUAs) with a comprehensive account structure for internal financial requirements, as well as external transmissions to the Georgia Department of Education and other agencies.

- **Chart of Accounts**: The platform on the Georgia Department of Education’s website allows LUAs to search and view the account code structures, receive code definitions, and view allowable code relationships. This Chart of Accounts Users Guide is intended to assist with the navigation of the new platform.
Budgetary Terms:

- **FUNCTION**: A group of related activities aimed at accomplishing a major service or regulatory program for which an LUA is responsible. The spending for a given topic. For example, instruction is a function.

- **OBJECT**: As used in expenditure classification, this term applies to the specific article purchased or the specific service obtained; for example, teachers, clerical salaries would be an object within the object class, personal services.
Creating Budgets - Chart Of Accounts

Frequently used Functions Codes:

- Function 1000 – INSTRUCTION
- Function 2100 - PUPIL SERVICES
- Function 2213 - INSTRUCTIONAL STAFF TRAINING
- Function 2700 - STUDENT TRANSPORTATION SERVICE
Creating Budgets - Chart Of Accounts

Frequently used Object Codes:

- 110 - Teachers
- 113 - Substitute/Temporary Employee (Certified Staff)
- 114 - Substitute/Temporary Employee (Classified Staff)
- 210 - State Health Insurance
- 220 - FICA
- 230 - Teacher Retirement System
- 240 - Employees Retirement System
- 300 – Purchased Professional and Technical Services
Creating Budgets - Chart Of Accounts

ACCESSING THE CHART OF ACCOUNTS

The Chart of Accounts can be accessed through the Georgia Department of Education > Financial Review website. Below is the link, and the Financial Review Division’s webpage displaying the LUA Chart of Accounts.

IDEA Federal & State Grants
IDEA Federal Grants

<table>
<thead>
<tr>
<th>Federal Grant Awards</th>
<th>Purpose</th>
</tr>
</thead>
<tbody>
<tr>
<td>IDEA 619 Preschool Grant</td>
<td>Provides Financial Assistance to School Districts 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 School Districts that provide Educational Services for Students with Disabilities (ages 3-21)</td>
</tr>
<tr>
<td>IDEA 619 American Rescue Plan (ARP)</td>
<td>Grant provides additional relief to address the continued impact of COVID-19 (i.e., coronavirus disease 2019) on the economy</td>
</tr>
<tr>
<td>Preschool Grant</td>
<td>(Applies only if LEA has carryover)</td>
</tr>
<tr>
<td>IDEA 611 American Rescue Plan (ARP)</td>
<td>Grant provides additional relief to address the continued impact of COVID-19 (i.e., coronavirus disease 2019) on the economy</td>
</tr>
<tr>
<td>Flowthrough Grant</td>
<td>(Applies only if LEA has carryover)</td>
</tr>
<tr>
<td>IDEA Parent Mentor Grant</td>
<td>This grant assists in funding a parent mentor for special education. There are matching requirements for this grant.</td>
</tr>
<tr>
<td>GNETS Federal Grant</td>
<td>Funds to Support Georgia Network for Educational and Therapeutic Support (GNETS). Comprised of 24 Programs that support local school systems’ continuum of services for Students with disabilities (ages 5-21)</td>
</tr>
<tr>
<td>High Cost Grant</td>
<td>LEA to reimburse either State/Local funds or Federal funds for the expense of providing services to students with disabilities who have exceptionally high needs</td>
</tr>
</tbody>
</table>

**High-Cost Grant:** LEAs apply for this grant during current fiscal year.

**IDEA Parent Mentor Grant:** LEAs apply for this grant during the prior fiscal year.
# IDEA STATE GRANTS

<table>
<thead>
<tr>
<th>State Grants</th>
<th>Not Included on the QBE Allotment Sheet</th>
</tr>
</thead>
<tbody>
<tr>
<td>Preschool Disability Services Grant</td>
<td>Provides State financial assistance to school districts that provide educational services for children with disabilities 3 and 4 year olds</td>
</tr>
<tr>
<td>Tuition For Multiple Disabilities Grant (Residential and Reintegration Grant)</td>
<td>Assist school system with full/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) – 24 Programs which support the local school systems’ continuum of services for students with disabilities (ages 5-21)</td>
</tr>
</tbody>
</table>

**Rule 10 State Grant:** Select LEAs are awarded this grant based on need. **Tuition for Multiple Disabilities Grant (Residential and Reintegration Grant):** LEAs apply for this grant during the prior fiscal year.
IDEA Budget Approval Process
IDEA Budget Approval Process

ConApp Budget Approval
The budget approval process is changing

**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.
Initial IDEA
Budget Requirements
INITIAL IDEA BUDGET REQUIREMENTS

Initial IDEA Budget Submission Checklist

- Verify Approved District Consolidated LEA Improvement Plan (CLIP)
- Review Assurances Tab
- Review Special Education FY21 Maintenance of Effort (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 FY22 Cross Functional Monitoring (CFM) Portal to ensure IDEA Fiscal Corrective Action Plans (CAPS) are complete and approved (if applicable)
- Attach FY23 Maintenance of Effort (MOE) Eligibility Form
- Upload Completed Proportionate Share Worksheet
- Upload Completed Comprehensive Coordinated Early Intervening Services (CCEIS) Worksheet
- Complete IDEA Fiscal Self-Assessment
- Check Suspension and Debarment for any federally paid contracted employee or vendor
- Enter detailed expenditures, including specifications for Proportionate Share and CCEIS into the IDEA budget
- Enter details about purchases that require prior approval/seek prior approval when needed
INITIAL IDEA BUDGET REQUIREMENTS

1. **FY23 MOE ELIGIBILITY WORKSHEET**: Should be completed with your Finance Director and uploaded into the Consolidated Application. Worksheet is located on the IDEA budget and grants website.

2. **PROPORTIONATE SHARE / EQUITABLE SERVICE Worksheets**: All LEAs must submit this worksheet. Worksheet is located on the IDEA budget and grants website.

3. **CCEIS Calculation Worksheet**: All LEAs must submit this worksheet. Worksheet is located on the IDEA budget and grants website.

4. **IDEA FISCAL SELF ASSESSMENT**: This requirement is located inside the Consolidated Application.
Reminder: The two conditions below must also be completed before any IDEA budget can be approved.

- LEAs must have an approved CLIP before any budget can be approved.
- All Cross Functional Monitoring Corrective Action Requirements (audit findings) must be cleared.
Selecting Evidence-Based Interventions
Selecting Evidence-Based Interventions

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—

(I) **strong evidence** from at least 1 well-designed and well-implemented experimental study;
(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.

(B) DEFINITION FOR SPECIFIC ACTIVITIES FUNDED UNDER THIS ACT. —When used with respect to interventions or improvement activities or strategies funded under section 1003, the term ‘evidence-based’ means a State, local educational agency, or school activity, strategy, or intervention that meets the requirements of subclause (I), (II), or (III) of subparagraph (A)(i).

The fourth category above, **demonstrates a rationale**, is supported by (a) high-quality research; or (b) a positive evaluation that the intervention is likely to improve student outcomes; or (c) other relevant outcomes that are undergoing evaluation and supported by a logic model.
Selecting Evidence-Based Interventions

- LEAs must specify in the budget line-item description whether the strategy/intervention is supported by a **strong, moderate, or promising evidence base** or demonstrates a **rationale** that is documented by a logic model on file with the LEA.

- Supporting documentation will be reviewed during cross functional monitoring.
LEAs apply for their federal funds through a consolidated application process to GaDOE. The application requires LEAs to identify the methods through which the intent and purpose(s) of each Federal program will be integrated into the LEAs’ existing academic achievement targets and efforts towards continuous improvement.
Accessing the Consolidated Application
Accessing the Consolidated Application

Start on the GaDOE website:

Select “MyGaDOE” toward the bottom of the page.
Accessing the Consolidated Application

![MyGaDOE Login Screen](image)

This website requires Cookies be enabled in your browser.
Accessing the Consolidated Application
## Accessing the Consolidated Application

### Applications

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>System ID</th>
<th>System Name</th>
<th>Plan Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>2023</td>
<td>608</td>
<td>Bartow County</td>
<td>New</td>
</tr>
</tbody>
</table>
Accessing the Consolidated Application

IDEA Grants must be added to your Consolidated Application
Accessing the Consolidated Application

IDEA Grants must be added to your Consolidated Application
Accessing the Consolidated Application

Program Status

District Name:
Fiscal Year: 2023

Program Status

District Code:

Add Program
Add an applicable program to the application

Program:

Charter School - Decommission Grant
Charter School - Facility Grants
Charter School - Federal Implementation
Charter Schools - Federal Planning Grant

Homelands Education
Professional Learning
RESA - ELA Professional Learning Specialist
RESA - ETC Services State Grant
RESA - Math Mentor State Grant
Residential Treatment Centers
School Improvement - 10053 Grant
School wide Program
Schoolwide Fund Consolidated Pilot
Title I National Distinguished Schools
Title I-A, Reward Districts Award
Title I-A, Neglected & Delinquent
Title I-A, Reward Schools Award
Title I-A, School Improvement
Title I-A, School Improvement - Set Aside
Title I-C, Migrant Education
Title I-D, Neglected and Delinquent - DJJ
Title I-D, Neglected and Delinquent - GDC
Title II-A, Advanced Placements Grants
Title II-A, Improving Teacher Quality
Title II-A, MSP
Title III A, Immigrant - 681
Title III-A, Language Instruction for English Learners
Title IV-A, Student Support and Academic Enrichment
Title IV-B, 21st Century Community Learning Center
Title V-A, Rural and Low Income
### Program Status

#### District Name:

#### Fiscal Year:

#### District Code:

<table>
<thead>
<tr>
<th>Program Status</th>
<th>Applied As</th>
<th>Budget Status</th>
<th>DC Status</th>
<th>Program Type</th>
</tr>
</thead>
<tbody>
<tr>
<td>IDEA 611 - SPECIAL ED FLOWTHROUGH (CFDA # 84.027)</td>
<td>Single District</td>
<td>Approved</td>
<td>New</td>
<td>Original</td>
</tr>
<tr>
<td>IDEA 611 - SPECIAL ED FLOWTHROUGH (CFDA # 84.027)</td>
<td>Single District</td>
<td>Approved</td>
<td>New</td>
<td>Amendment No. 1</td>
</tr>
<tr>
<td>IDEA 611 - SPECIAL ED FLOWTHROUGH (CFDA # 84.027)</td>
<td>Single District</td>
<td>Approved</td>
<td>New</td>
<td>Amendment No. 2</td>
</tr>
<tr>
<td>IDEA 611 - SPECIAL ED FLOWTHROUGH (CFDA # 84.027)</td>
<td>Single District</td>
<td>Approved</td>
<td>New</td>
<td>Amendment No. 3</td>
</tr>
<tr>
<td>IDEA 810 - SPECIAL ED AGES 3-5 (CFDA # 84.173)</td>
<td>Single District</td>
<td>Approved</td>
<td>New</td>
<td>Original</td>
</tr>
<tr>
<td>IDEA 810 - SPECIAL ED AGES 3-5 (CFDA # 84.173)</td>
<td>Single District</td>
<td>Approved</td>
<td>New</td>
<td>Amendment No. 1</td>
</tr>
<tr>
<td>IDEA ARP 811 (CFDA # 804.027)</td>
<td>Single District</td>
<td>Approved</td>
<td>New</td>
<td>Original</td>
</tr>
<tr>
<td>IDEA ARP 811 (CFDA # 804.027)</td>
<td>Single District</td>
<td>Approved</td>
<td>New</td>
<td>Amendment No. 1</td>
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<tr>
<td>IDEA ARP 819 (CFDA # 84173)</td>
<td>Single District</td>
<td>Approved</td>
<td>New</td>
<td>Original</td>
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<tr>
<td>IDEA ARP 819 (CFDA # 84173)</td>
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<td>Single District</td>
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<td>New</td>
<td>Original</td>
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Accessing the Consolidated Application
IDEA Fiscal Resources
IDEA Fiscal Resources

Budget, Grants and Consolidated Application

FY 2023 Allocations
- FY 2022 Final Allocations
- FY 2021 Final Allocations
- Indirect Cost Calculator
- Budget Pages
- IDEA Allowable Expenditures

FY 2023 Consolidated Application
- IDEA Budget Submission Checklist
- Forms:
  - Proportionate Share Calculation Worksheet
  - OGEIS Calculation Worksheet for Original Allocation and ARP Funds

Maintenance of Effort
- FY20 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
- FY21 IDEA Budget Preparation Technical Assistance PowerPoint
- Financial Management Complaints
- Equitable Services for Private and Home School Students Webinar
- FY21 IDEA Fiscal Monitoring Checklist for GNETS
- FY21 IDEA Fiscal Monitoring Checklist for LEAs
- Federal Programs Monitoring
- FY21 IDEA Equitable Services Technical Assistance Webinar
- FY21 IDEA Equitable Services Technical Assistance PowerPoint
- IDEA Equitable Services Frequently Asked Questions
- IDEA Equitable Services Office Hours with Data and Budget Units
- LUA Chart of Accounts
Questions?