

# Inside IDEA: FY22 Budget Updates and More

Summer Professional Learning Series  
July 14, 2021

**Department of Special Education Services and Supports  
Budget Unit**

*Amber McCollum, Program Manager  
Nicole Croom, Program Specialist  
Scott Dorsey, Program Specialist  
Malissa Roberts, Program Specialist*



# Your Presenters

Scan QR Code



Program Manager  
Amber McCollum



Program Specialist  
Nicole Croom



Program Specialist  
Scott Dorsey



Program Specialist  
Malissa Roberts

# Agenda

- IDEA fiscal updates
- Equitable Services reminders
- Questioning to identify allowable costs
- Resources when budgeting FY 2022 allocations
- Impact of federal relief funding on Maintenance of Effort (MOE)

A white ceramic mug filled with dark coffee sits on a light-colored wooden table. In the background, a laptop is open, and the scene is softly blurred. The text 'What's New' is overlaid in white, with 'BEGIN.' in a smaller, black, typewriter-style font positioned above the end of the main text. A solid orange horizontal bar is located at the bottom of the image.

What's New BEGIN.



# Same Grants, New Names

## Special Ed Flowthrough >>>

- IDEA 611 Special Ed Flowthrough

## Special Ed Preschool Regular Project >>>

- IDEA 619 Special Ed Ages 3-5

# Updated IDEA Grant Award Notifications

- (21) In accordance with 2 C.F.R. Part 300.111(i), all children with disabilities residing in the State, including children with disabilities who are homeless children or are wards of the State, and children with disabilities attending private schools, regardless of the severity of their disability, and who need special education and related services, are identified, located, and evaluated. A free appropriate public education shall be available to all students with disabilities residing in the State aged three to twenty-one, including students with disabilities who have been suspended or expelled from school, as provided for in §300.530(d)
- (22) LEAs receiving funds under IDEA must implement Child Find and FAPE based on IDEA and Georgia Department of Education State Board Rules (GEORGIA RULE 160-4-7-.03) for students who are incarcerated in local city and county jails. LEAs are required to develop, review and revise written policies and procedures for the local general supervision system to address special education needs for this population.
- (23) In accordance with 2 C.F.R. Part 200.415(a), LEAs are required to assure that expenditures are proper and in accordance with the terms and conditions of the federal award and approved project budgets, the annual and final fiscal reports or vouchers requesting payment under the agreements must include a certification, signed by an official who is authorized to legally bind the non-federal entity, which reads as follows: I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the federal award.

# Supplemental Funding – IDEA American Rescue Plan (ARP) Act

- Georgia has been given \$88.5 million in additional IDEA supplemental funds from the ARP Act.
- These funds ARE IDEA funds and will be allocated in July in two separate grants. IDEA 611 ARP and IDEA 619 ARP.
- Separate GANs will be sent for regular IDEA awards and ARP IDEA awards.
- They must be accounted for separately.
- These funds are NOT retroactive.



# Spending IDEA ARP Funds

- They may be expended in the same manner as all other IDEA funding.
- Consider sustainability when budgeting.
- Consider focusing on challenges related to the pandemic:
  - School re-entry
  - Disruption in the education of students with disabilities
  - Mental health services

# Spending IDEA ARP Funds

## What are the allowable uses of federal relief funding?

- Any activity allowable under the Individuals with Disabilities Education Act

All Costs Must Be:

- ✓ **Necessary, Reasonable and Allocable**
- ✓ Conform with federal law and grant terms
- ✓ Consistent with state and local policies
- ✓ Consistently treated
- ✓ In accordance with generally accepted accounting principles (GAAP)
- ✓ Not included as match
- ✓ **Adequately documented**

# IDEA ARP Funding Requirements

- These are considered supplemental to IDEA 611 and IDEA 619 therefore the following requirements and allowances apply:
  - Comprehensive Coordinated Early Intervening Services
  - Proportionate Share
  - MOE Adjustments (if allowable)

# Consolidating IDEA ARP 611 and 619

- These funds may be consolidated.
- IDEA ARP 611 and IDEA ARP 619 have the same consolidation requirements, budgeting, and reporting as IDEA Part B, 611 and 619 normally do.
- Consolidation will be limited to those LEAs that have already declared consolidation of IDEA Part B, 611 and 619 funds.

# Process for Completing ARP Budgets

- CCEIS Upload Form if required
  - CCEIS Flexibility
- Proportionate Share Upload Form



# New Upload Forms for IDEA ARP Budgets

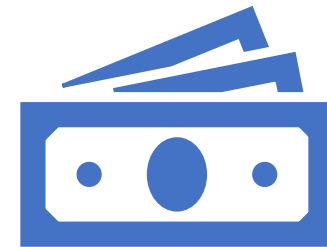
Calculate the Proportionate Amount of American Rescue Plan (ARP) Act - IDEA Funds for Private School Children with Disabilities			
		3- 5 Only	3-21 Only
A.	Number of eligible private/home schooled children with disabilities not having an IEP:		
B.	Number of children with disabilities with IEPs (public, private and home):		
C.	Total number of children with disabilities (A + B):	0	0
D.	Proportionate Percentage (A / C):	#DIV/0!	#DIV/0!
E.	Allocation Amount:		
F.	Proportionate Amount (D * E):	#DIV/0!	#DIV/0!
<b>Directions: Only enter data into WHITE cells.</b>			

Calculate the Comprehensive Coordinated Early Intervening Services American Rescue Plan (ARP)Act - IDEA Funds (15% set-aside)		
1	Not Required	<input type="checkbox"/> Check Box
2	Required (must use the maximum 15%)	<input type="checkbox"/> Check Box
3	Optional Usage	<input type="checkbox"/> Check Box
5	ARP Allocation	
6	Maximum Available for CEIS	0
7	Optional Usage Amount (Up to 15% may used)	
<b>Directions: Only enter data into WHITE cells.</b>		

# Budgeting for Equitable Services



Equitable services must be calculated and expended for each IDEA grant.



IDEA 619 proportionate share must be budgeted in the IDEA 619 grant and reported as IDEA 619 expenditures.



Keep in Mind



# Proportionate Share Calculation in Consolidated Application

	3-5 Only		3-21	
A. Number of eligible private/home schooled children with disabilities not having an IEP:	<input type="text"/>	}	<input type="text"/>	}
B. Number of children with disabilities with IEPs (public, private and home):	<input type="text"/>		<input type="text"/>	
C. Total number of children with disabilities (A + B):	<input type="text"/>		<input type="text"/>	
D. Proportionate Percentage (A / C):	<input type="text"/>		<input type="text"/>	
E. Allocation Amount:	<input type="text"/>		<input type="text"/>	
F. Proportionate Amount (D * E):	<input type="text"/>		<input type="text"/>	
G. CarryOver Amount:	<input type="text"/>		<input type="text"/>	
H. Total Proportionate Amount (F + G):	<input type="text"/>		<input type="text"/>	

## Remember:

- Use the previous fiscal year's October Child Find Count
- May need to amend count later

# Equitable Services

- Timely and meaningful consultation occurs prior to other activities
- Services cannot be predetermined
- Services must meet student need
- Services must be comparable in quality, not quantity



# 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 in compliance with the requirements related to parentally-placed private school children with disabilities in 34 CFR § 300.129 through 300.144

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



# Equitable Services Learning Opportunity Online Training Module

## IDEA Equitable Services: What You Need to Know

- Module 1: Introduction to IDEA Equitable Services
- Module 2: Timely and Meaningful Consultation
- Module 3: Child Find and Evaluations
- Module 4: Child Count and Proportionate Share
- Module 5: Services Plans and Provision of Services
- Module 6: Frequently Asked Questions (FAQs)
- Module 7: Resources

**Access through the Professional Learning (PL) application within SLDS**



Fresh Perspective



# Federal Costs Principles on Allowability

Must be  
**necessary** and  
**reasonable** for  
proper and  
efficient  
performance and  
administration of  
the grant



# Allowability

Consideration must be given to:

- ✓ Students with disabilities are General Education students. Costs must be excess costs.
- ✓ Cost drivers for your district's students with disabilities based on student IEPs

# Guidance Questions Allowability

*Richard Woods, Georgia's School Superintendent*  
"Educating Georgia's Future"

## Allowable Costs

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

### Guiding Questions:

- Is the cost reasonable to address a valid need?
- Is the cost necessary for the performance of the grant?
- 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 cost a fair rate?
- Does the LEA have the capacity to use the purchase?
- Will the expenditure have an educational benefit within the grant period of availability?
- To prove and document allocability, is the amount charged to the grant commensurate with the benefit received?

For costs to be allowed using IDEA funds specifically, they must be for the excess cost of providing special education and related services.

### Guiding Questions for 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

### Federal Regulatory Guidance:

- 2 CFR §200.403 Factors affecting allowability of costs**
- 2 CFR §200.404 Reasonable costs**
- 2 CFR §200.405 Allocable costs**
- 2 CFR §200.313 Equipment**
- 2 CFR §200.317 - §200.326 Procurement Standards**







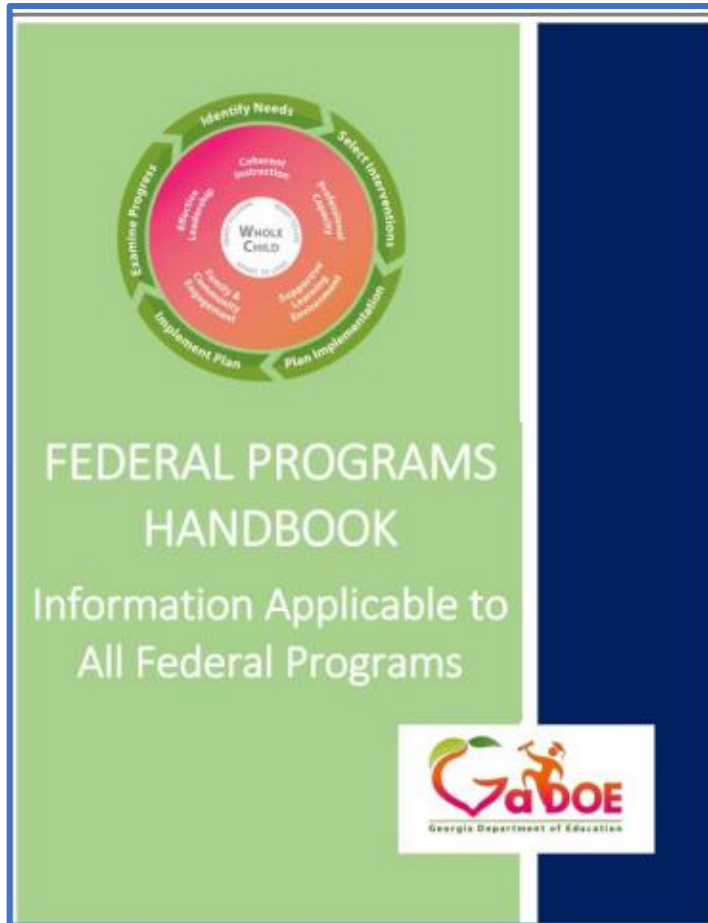
# Use of Funds in the COVID-19 Environment

---

IDEA Part B funds may be used:

- Only to pay the **excess costs** of activities that directly relate to providing, and ensuring the continuity of, ***special education and related services to children with disabilities***.
- Engage in activities ***necessary to resume*** the provision of special education and related services to children with disabilities
- Only if costs are reasonable, necessary, allocable and documented.

# Federal Programs Handbook



- [Chapter 4 of the Federal Programs Handbook](#) includes a Budget Management section (pp.35 – 62)
  - Creating budgets
  - Budget amendments
  - Carryover funds
  - Restricted indirect costs

# FAQ - Handbook

- What is the carryover for IDEA 611 and 619?

[Page 61](#)

- What object/function should I use for ...?

[Page 37](#)

- What time and effort documentation do I need for a paraprofessional who works on two cost objectives?

[Page 28](#)

# Resources

## Budget, Grants and Consolidated Application

---

### FY 2021 Allocations

- FY 2021 Final Allocations
- FY 2020 Final Allocations
- Indirect Costs Calculator
- Sample District Budget Worksheet
- Budget Pages
- IDEA Allowable Expenditures

### Resources

---

- FY19 Budget Liaison Map

### FY 2021 Consolidated Application

- IDEA Budget Submission Checklist
- Forms

### Maintenance of Effort

- FY21 MOE Eligibility Worksheet
- Exceptions to MOE Compliance Requirement Form
- MOE Adjustment Form
- New Charter MOE Requirement Form

### LEA Excess Cost Calculation

- Submission Updates for 2018 Results Webinar
- Excess Cost Excel Template
- IDEA Excess Cost Handbook

### Resources for Guidance

- High Cost and Residential and Reintegration Grant Submission
  - High Cost and Residential and Reintegration Grant Submission PowerPoint
- FY18 IDEA Budgeting Best Practices and Requirements
- Time and Effort Reporting Powerpoint
- Financial Management Complaints
- Equitable Services for Private and Home School Students Webinar
- FY20 Cross-Functional Monitoring Guidance Document
- FY20 IDEA Fiscal Monitoring Checklist for GNETS
- FY20 IDEA Fiscal Monitoring Checklist for LEAs
- Federal Programs Monitoring

# Additional Guidance

Offices & Divisions - Programs & Initiatives - Data & Reporting - Learning & Curriculum - State Board & Policy - Finance

Home → School Improvement → Federal Programs → Federal Programs Handbook

## Federal Programs

Title I, Part A - Improving the Academic Achievement of the Disadvantaged

Title I, Part A - Family-School Partnership

Title I, Part A - Foster Care Provisions

Title I, Part C Education of Migratory Children

Title I, Part D – Neglected and Delinquent Children

Title II, Part A Supporting Effective Instruction Grant

Title III, Part A: Language Instruction for English Learners and Immigrant Students

Title IV, Part A - Student Support and Academic Enrichment (SSAE)

Nita M. Lowey 21st Century Community Learning Centers

Title V, Part B - Rural Education Initiative

Title IX, Part A – McKinney-Vento Education for Homeless Children and Youth

## Federal Programs Handbook

### Federal Programs Handbook

- *Overarching Requirements for All Federal Programs: Consolidated LEA Improvement Plan, Fiscal Requirements, Inventory Management, Monitoring, Selecting Evidence-Based Interventions (Updated 7.09.2020)*

### Program Handbooks

- Title I, Part A - Improving the Academic Achievement of the Disadvantaged
- Title I, Part A - Foster Care Program
- Title I, Part A – Family School Partnership Program
- Title I, Part C - Education of Migratory Children
- Title I, Part D - Programs for Neglected or Delinquent Children
- Title II, Part A - Supporting Effective Instruction
- Title III, Part A - Language Instruction for English Learners & Immigrant Students
- Title IV, Part A - Student Support and Academic Enrichment
- Title IV, Part B - 21st Century Community Learning Centers
- Title V, Part B - Rural Education Initiative
- Title IX, Part A - McKinney - Vento Homeless Assistance Act
- Individuals with Disabilities Education Act (IDEA)
- Consolidation of Funds Manual
- Georgia PQ and ESSA In-Field Implementation Guide





# MOE Matters



## Federal Requirement to Supplement, Not Supplant

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 Overview

- LEAs must use/expend (using state and 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 IDEA Calculation

## Which funds are included in the IDEA MOE calculation?

- Only local, or state and local, funds used for the education of students with disabilities **are included** in the IDEA MOE Calculation.
- Federal funds used for the education of students with disabilities **are not** included the IDEA MOE Calculation.
- **Reminder: Using federal funds instead of state and local funds may negatively impact your MOE Effort.**

# Maintenance of Effort IDEA Calculation

- Districts calculate for Eligibility and must budget to meet the standard.
- GaDOE calculates Met or Did Not Meet for Compliance.
- IDEA MOE Eligibility and Compliance will include program code 2081.
- All reconciliation (allowable exceptions and adjustments) must be completed by March 1<sup>st</sup> after Compliance test.
- Any errors on the DE 46 reporting are not considered an allowable exception for not meeting.
- **The IDEA MOE Effort is not waivable.**

# 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?** No. 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.

# Maintenance of Effort Best Practices

- Meet quarterly with finance director and review special education expenditures.
- MOE Red Flags: Review MOE when State and Local special education funded expenditures are changed to federal funding.
- ARP Funds: Best practice is to avoid using these funds for reoccurring special education expenditures
  - **Disclaimer**: changing the special education expenditure funding stream from state and local funds to federal funds does not automatically mean the LEA will fail MOE. It depends on the financial circumstances regarding the LEA's MOE required effort.
- Plan for future: Think about adjustments and exceptions



# Maintenance of Effort Test Your Knowledge

# Maintenance of Effort Test Your Knowledge

1. An LEA is developing the budget for the upcoming FY22 school year. The LEA decides to fund certain special education personnel with federal relief funds in FY22 instead of using State & Local Funds that were previously used in FY21.

How will this budgetary change affect MOE?

- A.) Increase District MOE Effort
- B.) Decrease District MOE Effort

# Maintenance of Effort and Federal Relief Funds

1. An LEA is developing the budget for the upcoming FY22 school year. The LEA decides to fund certain special education personnel using State and Local funds FY22 instead of using the IDEA Federal Funds that were used during the FY21 year.

How will this budgetary change affect MOE?

- A.) Increase District MOE
- B.) Decrease District MOE



# Question & Answer







# Contact Us



**Amber McCollum**  
*Program Manager*  
**470.218.0381**  
***amccollum@doe.k12.ga.us***

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

**Scott Dorsey**  
*Program Specialist*  
**470.423.6989**  
***sdorsey@doe.k12.ga.us***

**Malissa Roberts**  
*Program Specialist*  
**678.850.1171**  
***mroberts@doe.k12.ga.us***

# Feedback

Please complete our workshop survey:

- Go here: <https://form.jotform.com/211754158308961>

- Or scan this QR code



Click [here](#) and follow the **NEW** Federal Programs/ESSA IDEA Facebook page!

Or scan this QR Code:

