



ARIZONA DEPARTMENT OF
EDUCATION

IDEA FISCAL YEAR WRAP-UP

ESS PROGRAM MANAGEMENT
MAY 9, 2023

AGENDA

1. FY23 IDEA and ARP-IDEA Grant Reimbursement Requests
2. Maintenance of Effort Compliance and Eligibility Testing
3. Preparing PEA FY24 Proposed/Adopted Budgets
4. ESS Claims
5. Federal Fiscal Monitoring Trends
6. Questions & Answers



FY23 IDEA AND ARP-IDEA GRANTS REIMBURSEMENT REQUESTS



IDEA AND ARP-IDEA GRANTS

Submit revisions for IDEA and ARP-IDEA grants by 6/1 to ensure the SEA Director Approval is granted before the end of the fiscal year.

- Review any budget narratives that include Educator IDs to ensure there are no “TBD statements.”
- Review Proportionate Share obligations and determine whether the PEA is on track to spend the full obligation in FY23.
- Revise the funding application if the scope of work has changed.
- Ensure all 2022 carryover funds will be expended through reimbursement requests or claimed on the completion report by 9/30/2023.

GRANTS MANAGEMENT DEADLINE TO SUBMIT REIMBURSEMENT REQUESTS

- The 2023 IDEA and ARP-IDEA grants operate on a 15-month project period.
- If the PEA requires the IDEA grant close out all activities by the end of the fiscal year, the deadline to submit the final reimbursement request is 6/24/2023.
- PEAs that use the full 15-month project period may resume reimbursement requests after 7/2/2023, after the start of FY24.
- PEAs can also receive the final payment of FY23 through a completion report.
 - Completion reports will open on 7/1/2023 and must be Grants Management approved by 12/30/2023.

ALLOCATIONS: PEA VIEW

Allocations

FY 2023 - Medium Risk - IDEA Consolidated - Entitlement - Rev 7 - Allocations

Go To ▶

	(1) <u>IDEA Basic</u> CFDA: 84.027A	(2) <u>IDEAPRES</u> CFDA: 84.173A	Total
Original	\$4,133,147.09	\$54,860.67	\$4,188,007.76
Incoming Carryover	\$837,775.68	\$40,690.40	\$878,466.08
Outgoing Carryover	\$0.00	\$0.00	\$0.00
Reallocated	\$0.00	\$0.00	\$0.00
Additional	\$0.00	\$0.00	\$0.00
Incoming Interest Carryover	\$0.00	\$0.00	\$0.00
Released	\$0.00	\$0.00	\$0.00
Consortium	\$0.00	\$0.00	\$0.00
Forfeited	\$0.00	\$0.00	\$0.00
CR Released	\$0.00	\$0.00	\$0.00
Total	\$4,970,922.77	\$95,551.07	\$5,066,473.84

- Original amounts are funds from the current fiscal year.
- Incoming carryover funds may include funds from prior fiscal years.

ALLOCATION DETAILS: SPECIALIST VIEW

IDEA - Basic Allocation Details

FY 2023 - Medium Risk - IDEA Consolidated - Entitlement - Rev 7 - Allocations

Go To

	IDEA Basic - 2023 H027A210007(Function Code:IDEA300) (Award Date:07/01/2022 - 09/30/2024) 100.00% Funded	IDEA Basic - 2022 H027A210007(Function Code:IDEA300) (Award Date:07/01/2021 - 09/30/2023) 100.00% Funded	IDEA Basic - 2021 H027A200007(Function Code:IDEA300) (Award Date:07/01/2020 - 09/30/2022) 100.00% Funded	Total
Original	\$4,133,147.09	\$0.00	\$0.00	\$4,133,147.09
Incoming Carryover	\$0.00	\$837,775.68	\$0.00	\$837,775.68
Outgoing Carryover	\$0.00	\$0.00	\$0.00	\$0.00
Reallocated	\$0.00	\$0.00	\$0.00	\$0.00
Additional	\$0.00	\$0.00	\$0.00	\$0.00
Incoming Interest Carryover	\$0.00	\$0.00	\$0.00	\$0.00
Released	\$0.00	\$0.00	\$0.00	\$0.00
Consortium	\$0.00	\$0.00	\$0.00	\$0.00
Forfeited	\$0.00	\$0.00	\$0.00	\$0.00
CR Released	\$0.00	\$0.00	\$0.00	\$0.00
Total Allocation	\$4,133,147.09	\$837,775.68	\$0.00	\$4,970,922.77
Total Paid	\$1,822,679.58	\$837,775.68	\$0.00	\$2,660,455.26

ADE Specialists are able to see a more detailed view with project periods listed for each fiscal year.

PROJECT SUMMARY VIEW

- GME Home
- Administer
- Search
- Reports
- Inbox
- Entity Information
- Planning
- Monitoring
- Funding
- Reimbursement Requests
- Project Summary**
- LEA Document Library
- Address Book
- Contact ADE
- Grants Management Resource Library
- Help
- GME Sign Out

Project Summary View

[Redacted] - FY 2023 - Medium Risk

[Return to Project Summary](#)

Project Information	
Organization Name	[Redacted]
Organization Number	[Redacted]
Fiscal Year	2023
Funding Application	IDEA Consolidated - Entitlement
Grant	IDEA - Basic
Award Type	Federal
CFDA Number	84.027A
Award Number	H027A210007
Project Number	23FESCBBG-311267-09A
Substantial Approval Date	7/1/2022
Initial Approval Date	7/18/2022
Most Recent Approval Date	4/5/2023
Project Begin Date	7/1/2022
Project End Date	9/30/2023
Revision Number	7
Allow Carryover	True

Funding Sources				
Grant - Award Year	IDEA Basic - 2023	IDEA Basic - 2022	IDEA Basic - 2021	Total
Award Number	H027A210007	H027A210007	H027A200007	
Award Date	07/01/2022 - 09/30/2024	07/01/2021 - 09/30/2023	07/01/2020 - 09/30/2022	
Original	\$4,133,147.09	\$0.00	\$0.00	\$4,133,147.09
Incoming Carryover	\$0.00	\$837,775.68	\$0.00	\$837,775.68
Outgoing Carryover	\$0.00	\$0.00	\$0.00	\$0.00

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PEAs can view important fiscal info on the Project Summary page of the funding application. Items to note: Project period start and end dates, substantial approval date, and most recent approval date (SEA Director).

PROJECT SUMMARY VIEW: FUNDING SOURCES

Funding Sources				
Grant - Award Year	IDEA Basic - 2023	IDEA Basic - 2022	IDEA Basic - 2021	Total
Award Number	H027A210007	H027A210007	H027A200007	
Award Date	07/01/2022 - 09/30/2024	07/01/2021 - 09/30/2023	07/01/2020 - 09/30/2022	
Original	\$4,133,147.09	\$0.00	\$0.00	\$4,133,147.09
Incoming Carryover	\$0.00	\$837,775.68	\$0.00	\$837,775.68
Outgoing Carryover	\$0.00	\$0.00	\$0.00	\$0.00
Reallocated	\$0.00	\$0.00	\$0.00	\$0.00
Additional	\$0.00	\$0.00	\$0.00	\$0.00
Incoming Interest Carryover	\$0.00	\$0.00	\$0.00	\$0.00
Released	\$0.00	\$0.00	\$0.00	\$0.00
Consortium	\$0.00	\$0.00	\$0.00	\$0.00
Forfeited	\$0.00	\$0.00	\$0.00	\$0.00
CR Released	\$0.00	\$0.00	\$0.00	\$0.00
Total Allocation	\$4,133,147.09	\$837,775.68	\$0.00	\$4,970,922.77

The PEA view of allocations from the Project Summary Page includes the award dates for each fiscal year fund.

REIMBURSEMENT REQUESTS: PEA USE CASE

Reimbursement Request Summary

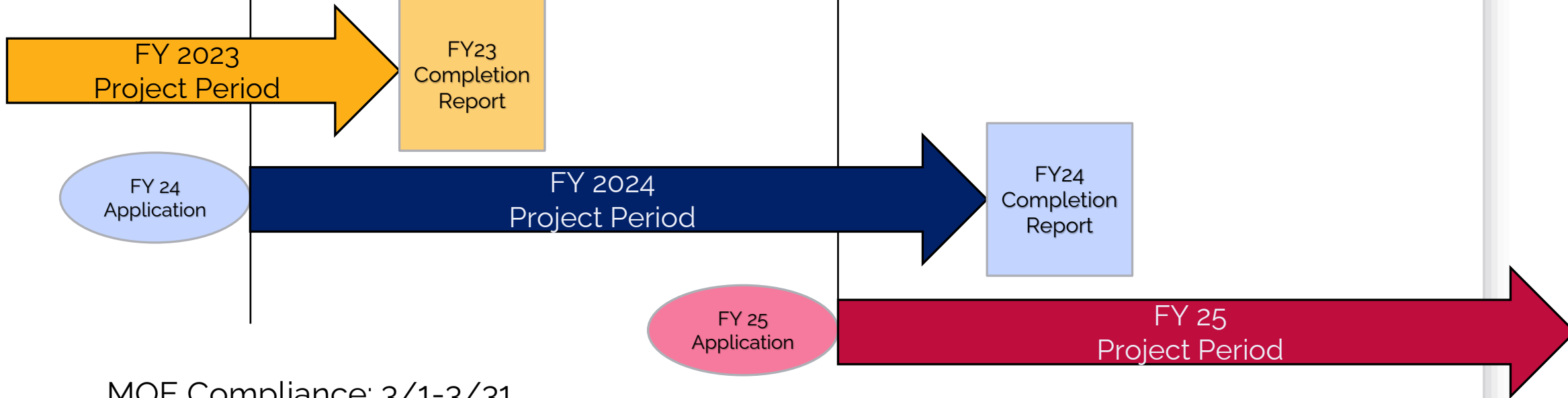
Project Information	
Project Number	23FESCBG-311267-09A
C.F.D.A. Number	84.027A
Initial Substantially Approved Date	7/1/2022
Project Begin Date	7/1/2022
Project End Date	9/30/2023
Allocation	\$4,970,922.77
Available Budget	\$4,970,922.77
Project Status	Normal [Hold] [History]
LEA Hold Status	No Hold Exists
Allow Carryover	True

Reimbursement Requests				
#	Amount	Request Period	Status	Status Date
7	\$281,225.70	February 28, 2023	ADE Accounting System Paid	March 18, 2023
6	\$389,653.07	January 31, 2023	ADE Accounting System Paid	February 26, 2023
5	\$295,627.63	December 31, 2022	ADE Accounting System Paid	January 28, 2023
4	\$308,522.49	November 30, 2022	ADE Accounting System Paid	December 18, 2022
3	\$324,514.86	October 31, 2022	ADE Accounting System Paid	November 27, 2022
2	\$343,007.36	September 30, 2022	ADE Accounting System Paid	October 23, 2022
1	\$717,904.15	August 31, 2022	ADE Accounting System Paid	September 17, 2022

In this example, the PEA's 2022 Completion Report was approved on 11/3/2022. Every reimbursement after that date was paid from the 2022 carryover funds. All reimbursement requests prior to 11/3/2022 were paid from the current year allocation (FY 2023)

TIMELINE OF IDEA GRANTS

2023												2024												2025					
F	M	A	M	J	J	A	S	O	N	D	J	F	M	A	M	J	J	A	S	O	N	D	J	F	M	A	M	J	
e	a	p	a	u	u	u	e	c	o	e	a	e	a	p	a	u	u	u	e	c	o	e	a	e	a	p	a	u	
b	r	r	y	n	l	g	p	t	v	c	n	b	r	r	y	n	l	g	p	t	v	c	n	b	r	r	y	n	



MOE Compliance: 3/1-3/31

MOE Eligibility: 7/18-8/15

PLANNING FOR REIMBURSEMENT REQUESTS

Percentage of Allocation Paid Out	Q1 7/1/23- 9/30/23	Q2 10/1/23- 12/31/23	Q3 1/1/24- 3/31/24	Q4 4/1/24- 6/30/24	Q5 7/1/24- 9/30/24
12-month fiscal period	25%	50%	75%	100%	n/a
15-month fiscal period	20%	40%	60%	80%	100%

IDEA grant funds operate on a 15-month project period, with 12-month carryover, for a total of 27 months for obligation. IDEA grant funds must be liquidated (through CR process) 120 days after the expiration of the funds.

If you anticipate having carryover of your 2023 IDEA grants, you must ensure the carryover amount is fully drawn down by 9/30/2024 to prevent any funds from expiring and being returned to U.S. ED.

EXAMPLE OF REIMBURSEMENT REQUESTS

Percentage of allocation paid out	Q1 7/1/22- 9/30/22	Q2 10/1/22- 12/31/22	Q3 1/1/23- 3/31/23	Q4 4/1/23- 6/30/23	Q5 7/1/23- 9/30/23
12-month fiscal period	25%	50%	75%	100%	n/a
15-month fiscal period	20%	40%	60%	80%	100%
PEA Example	1 RR \$717,904.15	3 RRs \$976,044.71	3 RRs \$966,506.40	-	-
PEA Percent paid to date	14.44%	34.08%	53.52%	-	-
PEA Dollars Paid to date	\$717,904.15	\$1,693,948.86	\$2,660,455.26	-	-
Using 15-month fiscal period	\$994,184.55	\$1,988,369.11	\$2,982,553.66	\$3,976,738.21	\$4,970,922.77

EXPIRING FUNDS: CARRYOVER

Federal grants have a 27-month life cycle to obligate funds and 3 months to liquidate.

If 2022 IDEA funds aren't completely drawn down via reimbursement by 06/30/2023, plan to submit the completion report no later than 10/31/2023.

Grants Management must approve the completion report by 12/30/2023. There are almost 3,000 funding applications that must have completion reports approved by this date. ESS recommends that PEAs submit completion reports early to meet the deadline.

GRANTS MANAGEMENT TRAININGS

Visit the new APLD:
<https://azed.geniussis.com/Registration.aspx?CAT=28> to sign up for upcoming Grants Management training.

The GM Fiscal Processing team will host Office Hours next Wednesday, May 17.

Monthly Review

Updates and Reminders for the Month of May (5/1/2023)

Training Updates and Reminders

Upcoming Trainings

- View [May Training Updates here](#).
- Visit the APLD system to find all [upcoming internal and external training opportunities here](#).

Evening Office Hours for Reimbursement Requests

- This training is an opportunity for individuals to ask questions and receive 1:1 support with reimbursement request preparation and submission.
Wednesday, 5/17/23 3:30pm - 5:30pm

May Updates and Reminders

Funding Applications

- Most FY24 applications should be submitted for program review by 5/1/2023. Thank you for your continued efforts to complete and submit your applications.

Indirect Cost (IDC)

- The IDC request for FY24 is open in GME. Please review the newly revised [Indirect Cost Mini Guide here](#). Please find an [Indirect Cost FAQ here](#). These resources are also available in the GM Resource Library.
- **Counties, IHEs and Other Gov't offices** now have the ability for FY24 to request their rates through an Indirect Cost - Counties, IHEs, and Other Gov't supplement in GME.

Reimbursement Requests (RR)

- RRs for FY23 grants that have received SEA Director Approval should be submitted regularly (monthly).
- Tracking your RR progress is easy with Quarter 3 Quarterly Reports which have been uploaded and are available in your LEA Document Library. Find the [Fiscal Quarterly Report FAQ here](#) and the [Federal Procurement Q&A here](#).
- If you need support with submitting RRs, please join us for Office Hours on 5/17/2023 from 3:30pm - 5:30 pm. [Register here](#).
- Grant Coordinators will be reaching out to support LEAs who have not drawn down funds for FY23 grants and offer assistance with submitting RRs.



IDEA MAINTENANCE OF EFFORT

COMPLIANCE AND ELIGIBILITY



PRINTING SUBMISSION DETAILS REPORT



Home LEA Activities ▾ Help ▾ Welcome, ESS LEAGroup ESS! ▾

LEA Activities ▾
Eligibility
Compliance
LEA Submission Details 🍌

The FY2023 MOE Compliance Testing window will be open March 1-31, 2023.

To review your test results, choose LEA Activities --> Compliance. The first question will ask if you intend to submit local-only funds. If you do not have additional special education funding to report, please choose "No" and confirm your choice. The system's data reflects the State & Local funds reported on your 2022 Annual Financial Report (AFR).

LEAs are required to review the test results to confirm information is accurate with local records. The 2022 values were pulled from page 8 of the AFR for school Districts and page 7 of the AFR for Charter Schools and reflect expenditures for All Disability Classifications and Transportation related to students with IEPs (Lines 1 and 10, and lines 1 and 9, respectively).

LEA Submission Details

Fiscal Year:

Submission Type:

Please choose one...
Eligibility
Compliance

LEA Submission Details

Fiscal Year:

Submission Type:

Run Report 🍌

Log into the ESS portal and enter the MOE application.
Choose LEA Activities → LEA Submission Details
Run the 2023 Compliance report.
Click Run Report.

SUBMISSION DETAILS REPORT

1 of 1 Find | Next

ESS Maintenance of Effort
LEA Submission Details

90199 Academy Del Sol, Inc. (10-87-34-000)

Fiscal Year: 2023
Status: XXXXXXXXXX
Submission Type: Compliance

Submission Summary

Description	Exception/Reduction Amount
A. Special Education Staff Departures	\$0.00
B. Decrease in SPED Enrollment	\$0.00
C. Termination of Obligations	\$0.00
D. Termination of Costly Long-Term Purchases	\$0.00
E. The Assumption of Cost by the High Cost Fund Operated by the SEA	\$0.00
F. Allowable Adjustment to Local Fiscal Efforts	\$0.00
Total Exceptions/Reductions	

Total Amount of Exceptions/Reductions Requested:

LEA Comments:
No records found.

MOE Specialist Comments:

Date	Comments
3/27/2023 12:08:18 PM	ADE Override at 3/27/2023 - 7:08 PM by essAdmin@lest.com

Page 1 of 1
Run Date: 4/10/2023

The report can be exported to PDF for your records.

If your PEA Submitted test results, there should be a comment from the MOE Specialist giving the numbers that should be used for MOE Compliance thresholds.

VIEW MOE COMPLIANCE TEST RESULTS

PEAs can also print out test results showing comparison years and compliance values.

Click on LEA Activities → Compliance to see your results.

Note, if the method did not pass, you must use the older comparison year amount, not the 2022 amount.

IDEA Fund Compliance Test

Fiscal Year: 2023

Entity ID: [REDACTED]

LEA (CTDS): [REDACTED]

Status: Closed (Met)

Exception Year: 2022

	Overall	Method 1 Local Cost	Method 2 2019 State and Local Cost	Method 3 Local Per Capita Cost	Method 4 2021 State and Local Per Capita Cost
2022 Amount		N/A	\$232,564.00	N/A	\$4,888.56
Comparison Year Amount		N/A	\$232,553.00	N/A	\$5,238.26
Difference		N/A	\$11.00	N/A	(\$349.70)
2022 SPED Count				N/A	x 47.5731
Total Difference		N/A	\$11.00	N/A	(\$16,636.45)
Status	Met	N/A	Met	N/A	Not Met



PREPARING FY24 BUDGETS

PROPOSED AND ADOPTED



MOE COMPLIANCE STANDARDS AND THE BUDGET PLANNING TOOL

The MOE Compliance test results can be plugged into the 2023-2024 Budget Planning tool, <https://bit.ly/24BudgetPlanning>.

You'll need the MOE test results and your 2023 SPED 20 report (SPED ADM count) from AzEDS.

State M&O Budget Value should reflect your most recent comparison year value for method 2 or method 4 as established on the FY23 IDEA Maintenance of Effort Compliance test, March 2023.				
FY23 MOE Compliance Method 2 Value:	\$	232,564.00		
FY23 MOE Compliance Method 4 Value:	\$	5,238.26	x SPED20 Count for FY23	
			42.294 =	\$ 221,546.97
MOE Compliance Standard	\$	221,546.97		

2023-2024 BUDGET PLANNING

2023-2024 Budget	PEA Name	Expiration of funds	What PEA currently has budgeted (03/01/2023)
	Amount for FY24		
State M&O Budget	\$ 221,546.97	6/30/2024	State & Local funds that must be spent to maintain MOE Compliance
Section 611 FY23 Carryover		9/30/2024	Carryover must be spent by 9/30/24 or it will be forfeited to US Department of Education
Section 619 FY23 Carryover		9/30/2024	Carryover must be spent by 9/30/24 or it will be forfeited to US Department of Education
Section 611 FY24	\$ 71,697.00	9/30/2025	normal IDEA activities, 100% of this grant can roll over to FY25
Section 619 FY24		9/30/2025	normal IDEA activities, 100% of this grant can roll over to FY25
Total Available to Spend	\$ 293,243.97		\$ -
Federal Dollars	\$ 71,697.00		\$ -
Section 611 (Basic) ages 3-21	\$ 71,697.00		\$ -
Section 619 (Preschool) ages 3-5, including Kindergarten	\$ -		\$ -

FY24 BUDGET TO SCHOOL FINANCE

County 0 CTDS number 0

Special education programs by type

	Program 200 prior year 2021	Program 200 budget year 2022	
1. Total all disability classifications	0		1.
2. Gifted education	0		2.
3. ELL incremental costs	0		3.
4. ELL compensatory instruction	0		4.
5. Remedial education	0		5.
6. Vocational and technical ed.	0		6.
7. Career education	0		7.
8. Total (lines 1-7)	0	0	8.
9. Expenses budgeted for transporting students with disabilities (as defined in A.R.S. §15-761) unique to the IEP			9.

DISTRICT NAME 0

SPECIAL EDUCATION PROGRAMS BY TYPE (M&O Fund Programs 200 and 300)

(A.R.S. §§ 15-761 and 15-903)

	Prior FY	Budget FY	
1. Total All Disability Classifications	0		1.
2. Gifted Education	0		2.
3. Remedial Education	0		3.
4. ELL Incremental Costs	0		4.
5. ELL Compensatory Instruction	0		5.
6. Vocational and Technical Education (non-CTED)	0		6.
7. Career Education (non-CTED)	0		7.
8. Career Technical Education (CTED)	0		8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	0	0	9.
10. IEP required pupil transportation costs coded within Program 400			10.

Ensure the amounts listed for Lines 1 and 9 ([Charters](#)) or Lines 1 and 10 ([Districts](#)) will add up to meet or exceed your MOE Compliance standard established during the FY22 MOE Compliance test.

These images from page 2 of the Budget will be published on the AZ Auditor General's website soon.

Stay tuned for [Hot Topics from School Finance](#).



ADDITIONAL FUNDING OPPORTUNITIES

ESS CLAIMS: HIGH-COST CHILD AND ESEN



HCC vs ESEN

	HCC	ESEN
Available funds in FY23	\$3 Million	\$5 Million, \$3.3 Million Remaining
Max approved for each PEA	\$100,000	\$250,000
Approval periods	4 rounds in 2022-2023	
MOE Exception E applies	Yes	No
PEA can reimburse total cost of student	Yes	No (PEA must deduct state aid generated by student from claim request)
ADE Reporting Requirements to Legislature	N/A	Annually on 12/15 <ul style="list-style-type: none"> • # of claims funded in prior year • How PEAs spent money • # of claims requested in prior year
Eligible PEAs	IDEA Eligible PEAs (districts, secure care, and non-profit charters)	Districts and Charters, including for-profit charters

EXAMPLES OF APPROVED HIGH-COST CHILD CLAIMS

- Tuition and fees to approved-private day schools (tuition, related services, transportation)
- Interpreters for HI students
- Contracted nursing
- Additional instructional personnel (1:1 aides, new SC classroom teacher)
- Related service providers

High-Cost Child and Extraordinary
Special Education Needs Fund
Applications

•[PowerPoint Presentation](#)

•[Zoom Recording Link](#)

•[ESS Claims Summary Template](#)



FISCAL MONITORING TRENDS

FY22 IDEA AND ARP-IDEA GRANTS



FEDERAL FISCAL MONITORING TRENDS

Questionable and Disallowed Costs

- SPED teachers with expired certificates or certificates that are ineligible for IDEA funding
- Consultants/Vendors that do not align with budget narratives
- Supplies that do not align with budget narratives
- Capital purchases that do not align with COW
- Travel costs that do not align with budget narratives

Revise your Budgets as your scope of work changes!

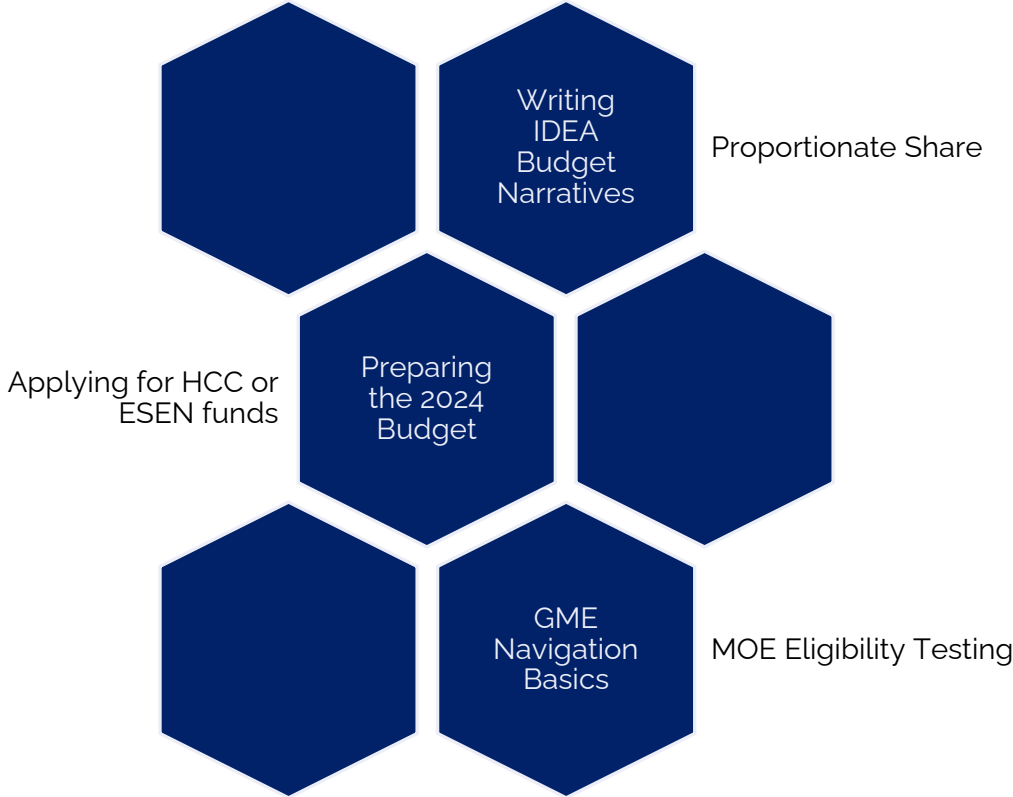
REVISIONS FOR IDEA FUNDING APPLICATIONS

The IDEA funding application requires a revision:

- Any time there is a change of SPED Director or Finance office contact (change Organization Contacts),
- When the scope of work has changed,
- Educator IDs have changed or personnel has shifted
- To waive funds, if necessary

OFFICE HOURS TOPICS

Please type in the chat the topics you would like to see for ESS Program Management's Office Hours.



FY23 ESS Program Management Webinar Series

FY23 Webinar Series

Powerpoints, handouts, and Zoom links are posted on the [Program Management](#) website.

ESS Office Hours

ESS Program Management will also host Office Hours each quarter at 1:00 p.m. PEAs are invited to attend these informal Zoom meetings to bring questions directly to their program specialist.

- [May 16, 2023](#)

CONTACT ESS PM SPECIALIST

PEA Name Starts with	Program Specialist	Phone Number
A-C	Nancy Chavarin	602-542-3270
D-K	Tanya Rodriguez	602-542-4610
L-Q	ESS Program Management	602-542-3398
R-Z	Candice Trainor	602-542-3398

CONTACT US

ESS Program Management website:

<http://www.azed.gov/specialeducation/operations>

ESS Program Management inbox:

essprogmgmt@azed.gov

[ESS Office Hours](#), May 16, 2023, 1:00 p.m.-2:00 p.m.