

# FY26 Consolidated Funding Application (CFA) IDEA Training

IDEA Divisional Consultants

March 2025 | *Federal Programs and Oversight*



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# Agenda

- IDEA Requirements
- IDEA Part B
- IDEA Preschool
- CFA Budget Tags
- Cover Page
- District Assessment Information (*Testing link for LEA website*)
- Contacts Page
- Common Mistakes
- Best Practices
- Questions & Closing





# Individuals with Disabilities Education Act (IDEA) Requirements

# IDEA Requirements

## Personnel Details

- All IDEA (Part B and Preschool) and general purpose (GP) special education staff must be identified and broken down into specified categories
- **System-Wide Administration Staff**
  - Generally budgeted in 72220
- **System-Wide Instruction and Support Staff**
  - Central office or assigned to more than one school site and on an irregular schedule
  - Provide direct instructional services to students with disabilities are generally budgeted in 71200
  - Support staff are generally budgeted in 72220
  - All transportation personnel ***must*** be in 72710



# IDEA Requirements

## Personnel Details

- **Staff listed on school-level tables for teachers and educational assistants *must* be budgeted in 71200.**
  - School-level 3-5 staff may be budgeted in IDEA Part B **or** IDEA Preschool.
  - School-level 6-21 staff may **only** be budgeted in IDEA Part B.
- **IDEA Preschool Staff**
  - **cannot** be listed at the school level, 6-21 Personnel Details tables.
  - **must** be listed on 3-5 Personnel Details tables.



# IDEA Requirements

## IDEA Private School Details

- Completed by all LEAs to indicate whether funds must be reserved for parentally placed or homeschooled students.
- The Tennessee Department of Education (the department) estimates the amount to be reserved based on documents submitted by the local education agency (LEA) each December.
  - Use this estimated amount within the CFA.
  - If allocations are updated, the department will update the reserve amount before the deadline for final budgets in October.
- Provide information on where funds can be found within the IDEA B and IDEA Preschool budget.
- Enter amounts carried over from the prior year, if any.

# IDEA Requirements

## Shared Related Documents

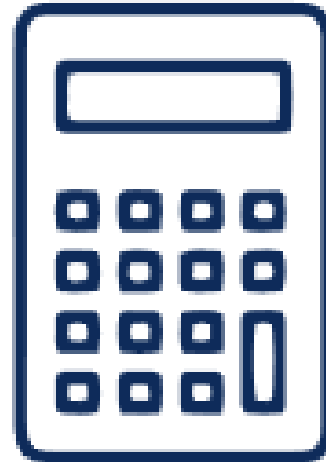
- You do not need to upload to this page; however, uploads from other pages will show on this page.



# IDEA Requirements

## General Purpose Special Education Budget

- The GP Special Education Budget must be uploaded on the *General Purpose Special Education Budget* page.



# IDEA Requirements

## Special Transportation

- If the LEA has students with disabilities receiving special transportation, you will complete the information for 6-21 and 3-5 students.

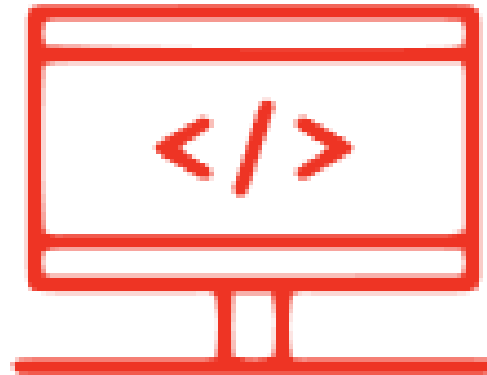


# IDEA Part B

# IDEA Part B

## Equipment Purchases Requiring Prior Approval

- Definition of equipment:
  - *Useful life of more than one year*
  - *Unit purchase price of \$5,000 or more*
- If no equipment is to be purchased, mark the page **N/A**.



# IDEA Part B

## Permissive Use Of Funds

- For each of the four sections (A, B, C, and D), click the box and complete the corresponding sections, *if participating*.
  - A. Adjustment to Local Effort;
  - B. School-wide Program (only if participating in the consolidated pilot);
  - C. Coordinated Early Intervening Services (CEIS) – Voluntary; and
  - D. Comprehensive Coordinated Early Intervening Services (CCEIS) – Mandatory.



# IDEA Part B

- **Comprehensive Coordinated Early Intervening Services (CCEIS) -Mandatory**
- LEAs identified as significantly disproportionate must upload the following documents **after July 1**:
  - CCEIS Expenditures (Excel version)
  - 141 Statement of expenditures (only for CCEIS)
  - 142 Statement of expenditures (only for CCEIS)



# IDEA Part B

## Non-Supplanting/Maintenance Of Effort (MOE)

- Select how MOE is demonstrated:
  - State/local funds, or
  - Local funds only
- Initial CFA should be marked as ***Projected*** in column C where 2024-25 expenditure and student counts are entered [change to *Actual* when the State Special Education Expenditure Report (SSEER) is submitted].
- Projected 2025-26 expenditures ***must*** match the total expenditures listed in the GP special education budget uploaded.
- Upload the following **after July 1:**
  - SSEER must be uploaded on the *Non-Supplanting/Maintenance of Effort* page.



# IDEA Part B

## Non-Supplanting/Maintenance Of Effort

- If anticipated 2025-26 expenditures are less than prior year expenditures, an explanation is required (Question #7).
  - Allowable expenditure adjustment (*Permissive Use of Funds* option A). This does not include CCEIS.
  - Voluntary departure of special education or related services personnel
  - Decrease in enrollment of students with disabilities
  - Termination of LEA obligation to provide for exceptionally high-cost special education services because the student:
    - Left the LEA
    - Aged out of the LEA program
    - No longer needs the program
  - Termination of costs for long-term purchase
  - Assumption of costs by SEA high-cost fund
- Remaining questions are not completed on the initial CFA





# IDEA Part B

- IDEA, Part B, Non-Supplanting/Maintenance of Effort
  - Columns A and B auto-populate from the prior year's CFA.

Row		A	B	C	D
		2022-23	2023-24	* 2024-25 Projected ▾	2025-26
1	Actual amount expended for students with disabilities (SWD) served (State Special Education Expenditure Report)	\$8,109,435.36	\$8,862,896.36	* \$ 8,975,275.42	
2	Total unduplicated count of disabled students served by the school system (End of Year Report)	1302	1309	* 1,304	
3	Per pupil expenditures (Row 1 divided by Row 2)	\$ 6,228.44	\$ 6,770.74	\$ 6,882.88	
4	System's total enrollment (All Students)			* 7,432.00	
5	Percentage of Special Education Students (Row 2 divided by Row 4)			17.55 %	
6	Projected Expenditures (Total Expenditures General Purpose Funds)				* \$ 8,999,762.04

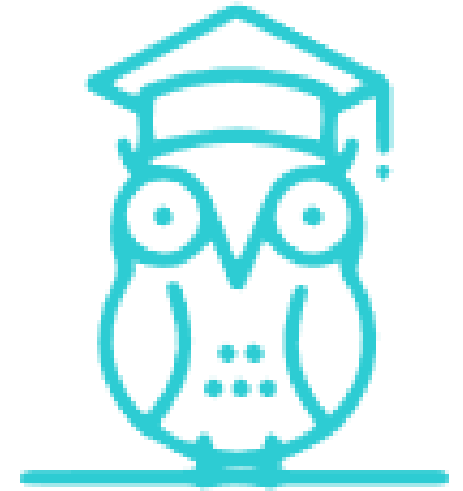


# IDEA Preschool



# IDEA Preschool

- Same as IDEA Part B, **except** funds must be used for students with disabilities ages 3-5
- Information in the budget narratives must match the Personnel Details in the IDEA Requirements section
- Prior approval for equipment
- Permissive use of funds (A, B & C)



# CFA Budget Tags

# Budget Tags

- What are they?
- Why did we switch?
- How do budget tags work?



# What is a budget tag?

- Identifies the **purpose** of a budget item without relying on a description in a budget narrative
- Narrows the **focus** on why the money is being spent
- LEAs can assign **one or more tags** to a budget line item.



# Why did we add them?

- To **track** money by tag for the entire grant for all LEAs
- To rely less on **budget narratives**
- To save **time and effort**



# How do budget tags work?

- When adding budget line items, LEAs can tag funding related to the strategic priorities: Academics, Student Readiness, and Educators.
  - LEAs that are required to set aside CCEIS funds **must** use the CCEIS budget tag for line items that include CCEIS funds. Each line item must be budgeted separately from others.
  - LEAs required to set aside private school proportionate share amounts **must** use the Private School Proportionate Share budget tag for each line item containing those funds.

Budget Detail	Narrative Description
Account Number: 72220 - Support Services/Special Education Program	
Line Item Number: 189 - Other Salaries & Wages	
Strategic Plan: Select Tag	
IDEA: Select Tag (Select up to 1 tag(s))	
Admin Costs: CCEIS (Select up to 1 tag(s))	
Optional Program Code:	
Location Code: Anderson County (010)	
Quantity: 1.00	
Cost: \$0.00	
Budget Detail Total: \$0.00	



# Budget Narrative Requirements

- Budget narratives **must** be specific enough to determine the allowability and reasonableness of expenditures:
  - How is it supplemental?
  - How many items are being purchased?
  - What activities are being funded?
  - Who will participate in activities?
  - What students are being targeted for the service?
  - When will activities take place?
  - Are services being contracted? Through whom?
  - **Include examples** of the equipment, materials, and supplies to be purchased.



# Budget Narrative Requirements

## For Personnel:

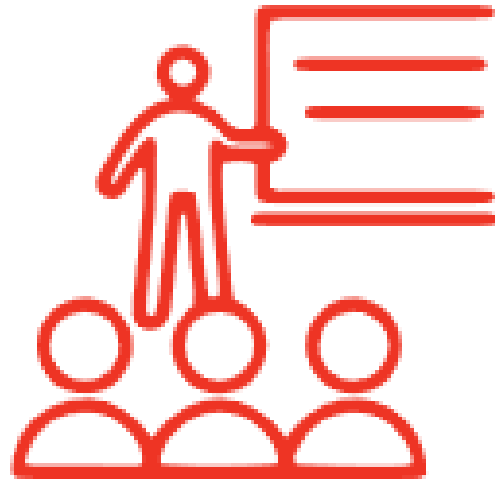
- Budget narratives must include position titles and full-time equivalents (FTEs) that match the information on the IDEA Personnel Details pages.
- Include details indicating what the staff person will be doing (e.g., after-school activities, summer school, intervention, preschool) unless the position title clarifies this.
- *New addition* – Instructional Coach line item (172).



# Budget Narrative Requirements

## For Professional Development:

- Budget narratives must include, if applicable:
  - Specific professional development to be supported, staff who will participate (position titles, not employee names), and expenses to be paid.



# Budget Tag Summary (New Page)

Will provide a sum of all budget tags utilized within the budget along with administrative costs

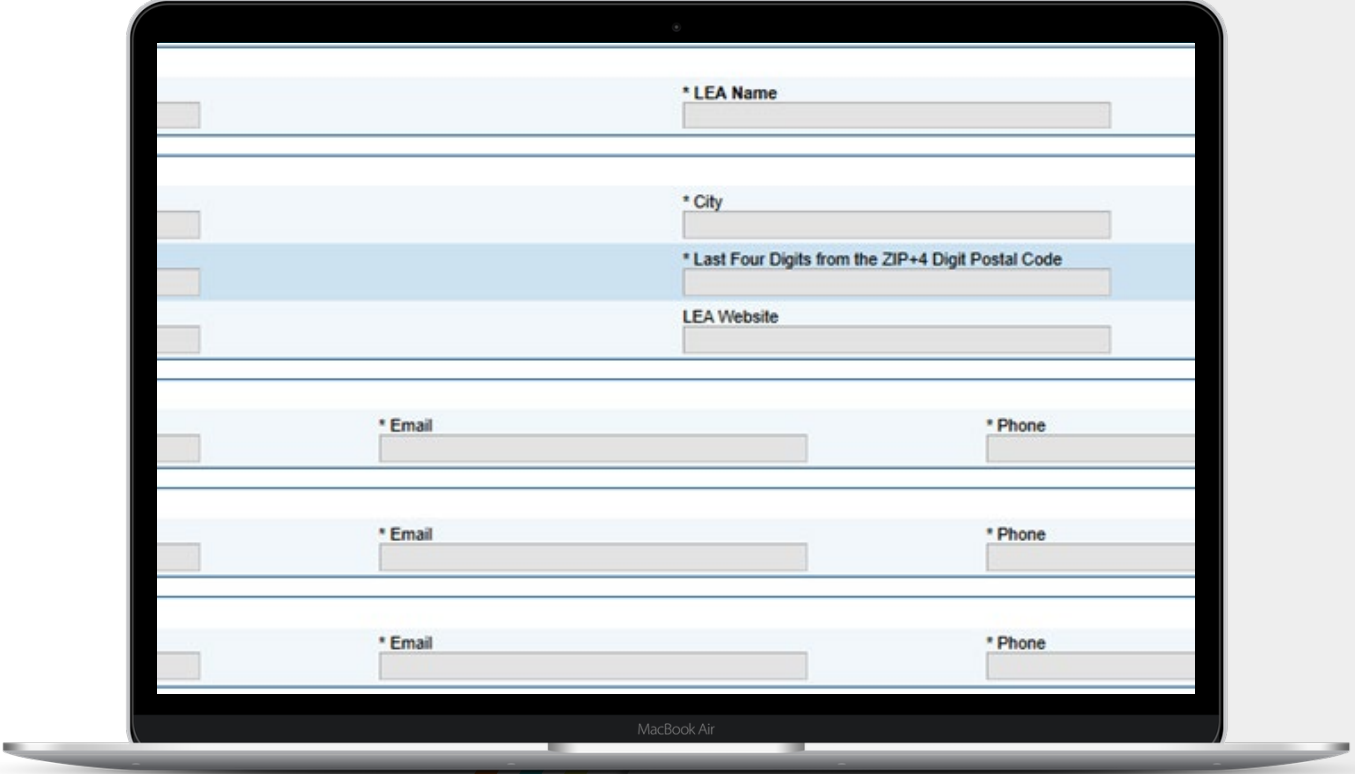
## Budget Tag Summary

Tag Group	Tag	Budget Amount
Strategic Plan	Academics	\$0.00
Strategic Plan	Educators	\$0.00
Strategic Plan	Student Readiness	\$0.00
IDEA	CCEIS	\$0.00
IDEA	CCEIS-GP Transfer Out	\$0.00
IDEA	Private School Proportionate Share	\$0.00
Admin Costs	Direct Admin	\$0.00
Admin Costs	Indirect Cost	\$0.00

# Cover page

# Cover Page

- All areas on the page must be completed.
- The last four digits from the Zip+4 Digit Postal Code (38225 – **1234**)
- Be sure the Director's names, emails, and phone numbers match the contacts page.



The image shows a laptop screen displaying a form with the following fields:

- \* LEA Name
- \* City
- \* Last Four Digits from the ZIP+4 Digit Postal Code
- LEA Website
- \* Email
- \* Phone
- \* Email
- \* Phone
- \* Email
- \* Phone

The laptop is a MacBook Air, and the form is displayed on its screen. The form is a table with multiple rows, each representing a different LEA or contact. The first row is highlighted in light blue. The form is titled 'Cover Page' and contains instructions for completion.

# District Assessment Information

# District Assessment Information

- Fall EOC:
- Spring Grade 2, ACH and EOC:
- TCAP-Alt and MSAA:
- ELPA for ELs:

**Note:** *These should be uploaded on the LEA's website no later than July 31.*



# Contacts Page

# Contacts Page- Years of Experience

- Choose the contact for each position within the LEA.
- Indicate the years of experience in the role the contact has in **Tennessee (not just the LEA)**.

Required Contacts	
Type	Contact(s)
ESEA Director (from last TDOE Approved Consolidated Application) [Select at least 1 contact(s)]	<input type="text"/> <input type="button" value="v"/> <input type="text" value="Less than one year"/> <input type="button" value="v"/>
IDEA Director (from last TDOE Approved Consolidated Application) [Select at least 1 contact(s)]	<input type="text"/> <input type="button" value="v"/> <input type="text" value="Less than one year"/> <input type="button" value="v"/>
Title I-A Contact (from last TDOE Approved Consolidated Application) [Select at least 1 contact(s)]	<input type="text"/> <input type="button" value="v"/> <input type="text" value="Less than one year"/> <input type="button" value="v"/>
Title I: N & D Contact (from last TDOE Approved Consolidated Application) [Select at least 1 contact(s)]	<input type="text"/> <input type="button" value="v"/> <input type="text" value="Less than one year"/> <input type="button" value="v"/>
Title II-A Contact (from last TDOE Approved Consolidated Application) [Select at least 1 contact(s)]	<input type="text"/> <input type="button" value="v"/> <input type="text" value="Less than one year"/> <input type="button" value="v"/>

# Common Mistakes

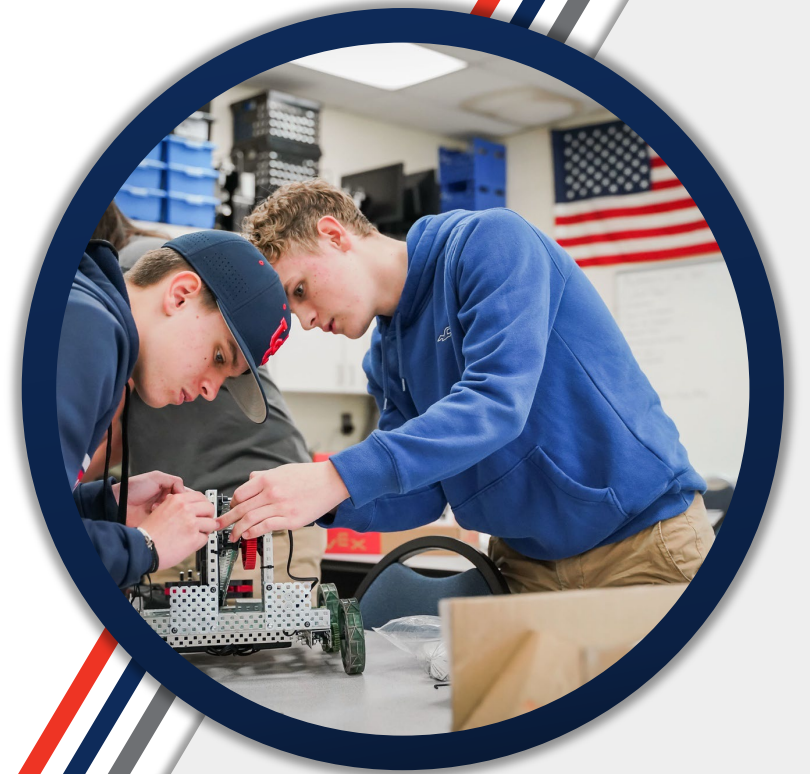
# Common Mistakes

- IDEA Personnel Chart FTEs don't match the budget narratives.
- Budget narratives lack details.
- Equipment, supplies, and materials are in the incorrect budget lines.



# Common Mistakes

- Putting teacher/staff actual names- (Omit this information)
- Listing schools in the narratives- (Omit this information)
- Referring to positions by different names in different sections (e.g., “coach” on one page, “consulting teacher” on another)



# Common Mistakes - Budget Line Items

Misusing line - items 299, 399, 499 and 599



299

## Other Fringe Benefits

This line is best used for worker's compensation, vision insurance, long-term disability, etc.



399

## Other Contracted Services

This line can **only be used** for contracted individuals. This must be clearly stated within the budget narrative.



499

## Other Supplies and Materials

This line is best used with the following:

**71200:** Materials needed within the classroom but not directly instructional items (429). This could include PPE, changing pads, wipes, etc.

**72220:** Admin and support supplies and materials



599

## Other Charges

This line is best used for field trip fees, fees associated with Child Find publications, professional memberships, etc.

# Common Mistakes

- Contracted services are in **310, 311, and 312** instead of all contracted services being placed in **399**.
- Putting specific dollar amounts for Private School Proportionate Share (PSPS) in budget line items.
- Not putting specific dollar amounts for CCEIS in budget line items.
- Using **72130** instead of **72220**.
- Too much information in fringe benefits.



# Best Practices

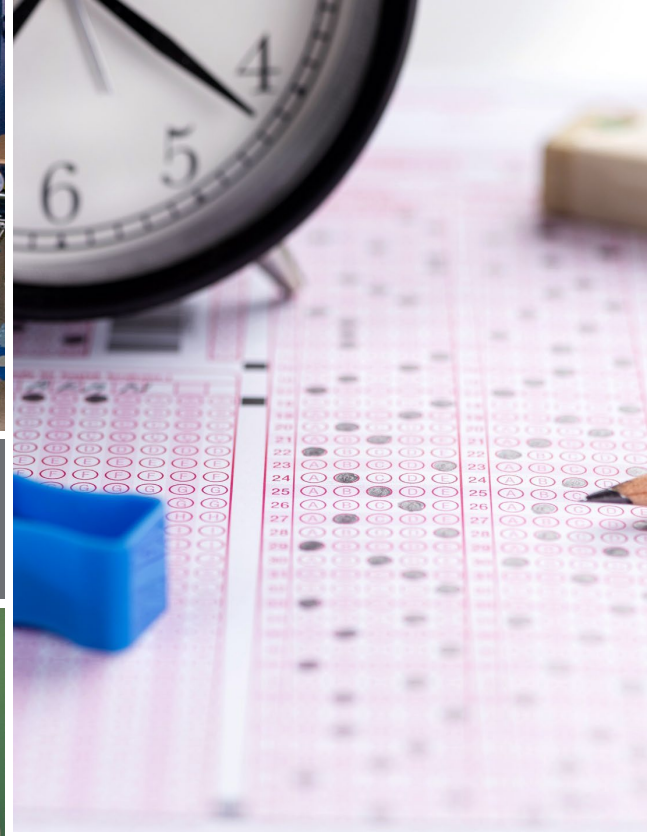


# Best Practices

- Overestimate your FTEs for educational assistants.
- While completing the CFA, reference:
  - ePlan’s “Help for Current Page”;
  - [Technical Application Guide: FY26 CFA](#);
  - [Federal Spending Handbook for FY26](#); and
  - [What's New: FY26 CFA Overview](#)
- Ensure you have procedures in place for monitoring MOE.



# Questions & Closing



# Divisional Consultant Map



# Contact

- **Jamie Eldridge** | Director of IDEA Oversight  
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Professional Learning Evaluation:  
Federal Programs and Oversight  
(FPO)



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**<http://www.comptroller.tn.gov/hotline>**