FY27 Consolidated Funding Application (CFA) IDEA Training

IDEA Divisional Consultants

March 2026 / Federal Programs and Oversight

TN Department of Education

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While the State supports your desire to maintain documentation of the meeting and what you learn, **please respect our decision to safeguard information** and do not attempt to use tools such as these. If you choose to use a tool such as this, the State will block that tool from the meeting.

Agenda

- IDEA Requirements
- IDEA Part B
- IDEA Preschool
- Cover Page
- Contacts Page
- District Assessment Information
  (Testing link for LEA website)
- 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/Non-Public School Details

- Completed by **_all_** local educational agencies (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 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

General Purpose (GP) Special Education Budget

- The GP Special Education Budget must be uploaded to the *General Purpose Special Education Budget* page.
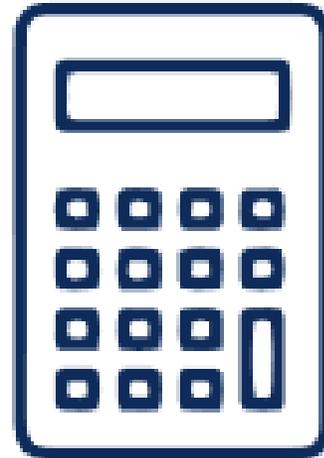
IDEA Requirements

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 Requirements

State Special Education Expenditure Report

- The State Special Education Expenditure Report is completed on this page, with all account codes and line items from the GP Special Education Budget expenditures entered in the provided budget section.

- No documents need to be uploaded to the page.
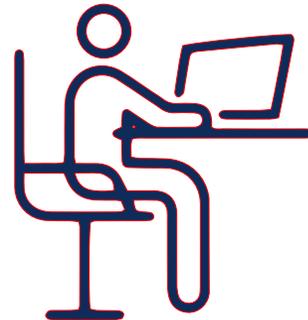
IDEA Requirements

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 2025-26 expenditure and student counts are entered [change to _Actual_ when the State Special Education Expenditure Report (SSEER) is submitted].

- Projected 2026-27 expenditures **_must_** match the total expenditures listed in the uploaded GP special education budget.

- Upload the following **after July 1:**

  – SSEER must be complete on the _State Special Education Expenditure Report_ page.

IDEA Requirements

Non-Supplanting/Maintenance Of Effort

- If anticipated 2026-27 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

- *The remaining questions (8 and 9) have been grayed out and cannot be completed on the initial CFA*

IDEA Requirements

- 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
		2023-24	2024-25	* 2025-26 Projected ▾	2026-27
1	Actual amount expended for students with disabilities (SWD) served (State Special Education Expenditure Report)	$1,986,591.33	$2,161,872.54	* $ 2,525,751.02	
2	Total unduplicated count of disabled students served by the school system (End of Year Report)	384	411	* 455	
3	Per pupil expenditures (Row 1 divided by Row 2)	$ 5,173.41	$ 5,260.03	$ 5,551.10	
4	System's total enrollment (All Students)			* 2,296.00	
5	Percentage of Special Education Students (Row 2 divided by Row 4)			19.82 %	
6	Projected Expenditures (Total Expenditures General Purpose Funds)				* $ 2,901,625.63

IDEA Part B

IDEA Part B

Budget Page

- Account and Line-Item Number
- Strategic Plan (optional)
- IDEA Budget/ Admin Costs Tags (used for Private School Proportionate Share, Direct Admin, and Indirect Costs)
- Narrative
- Cost

Budget Detail		Narrative Description
Account Number:	71200 - Special Education Program ▾	
Line Item Number:	116 - Teachers ▾	
Strategic Plan:	Select Tag ▾	
IDEA: (Select up to 1 tag(s))	Select Tag ▾	
Admin Costs: (Select up to 1 tag(s))	Select Tag ▾	
Optional Program Code:		
Location Code:	Haywood County (380) ▾	
Quantity:	1.00	
Cost:	$0.00	
Budget Detail Total:	$0.00	

IDEA Part B

What is a budget/admin cost 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.

- **Required budget tags –**

  – Private School Proportionate Share, if applicable

  – Direct Admin – for those working in administrative roles for the budgets

  – Indirect Costs – funds used to offset costs of doing business

IDEA Part B
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 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	
Account Number:	71200 - Special Education Program
Line Item Number:	399 - Other Contracted Services
Strategic Plan:	Select Tag
IDEA: (Select up to 1 tag(s))	Select Tag
	Select Tag
Admin Costs: (Select up to 1 tag(s))	Private School Proportionate Share
Optional Program Code:	
Location Code:	Franklin SSD (941)
Quantity:	1.00
Cost:	$0.00
Budget Detail Total:	$0.00

IDEA Part B

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.

IDEA Part B

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.
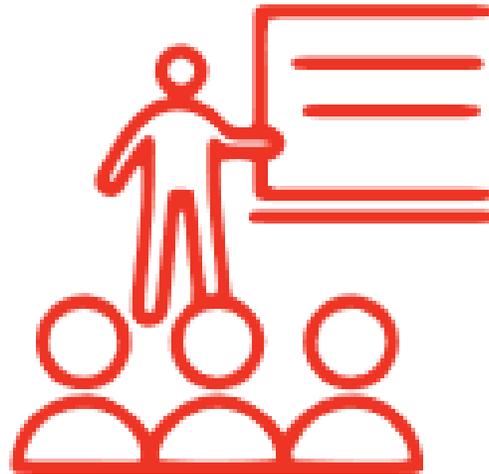
- Instructional Coach line item (172).

IDEA Part B

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.

IDEA Part B
Budget Overview Page

Filter by Location: [All - $64,299.00   ▼]
Show Unbudgeted Categories

Account Number Line Item Number	71200 - Special Education Program	72220 - Support Services/Special Education Program	Total
105 - Supervisor / Director		51,900.00	51,900.00
171 - Speech Pathologist	800.00	0.00	800.00
201 - Social Security	49.60	3,250.00	3,299.60
204 - Pensions	0.00	4,550.00	4,550.00
206 - Life Insurance	0.00	24.00	24.00
207 - Medical Insurance	0.00	2,700.00	2,700.00
212 - Employer Medicare	11.60	775.00	786.60
429 - Instructional Supplies & Materials	238.80		238.80
Total	1,100.00	63,199.00	64,299.00
		Adjusted Allocation	64,299.00
		Remaining	0.00

IDEA Part B

Budget Tag Summary Page

- For each of the three budget tags, the funds marked with that tag will auto-populate to show the total budgeted amount.

| ◀◀ ◀ 1 of 1 ▷ ▷▶ ◀ | | Find \| Next | 🖫 ▾ 🔄 |

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	Private School Proportionate Share	$5,000.00
Admin Costs	Direct Admin	$6,000.00
Admin Costs	Indirect Cost	$14,000.00

2/26/2026 6:08:59 PM

IDEA Part B

Equipment Purchases Requiring Prior Approval Page

- Definition of equipment:

  Equipment refers to tangible personal property, including information technology systems, that has **a useful life of more than one year**. The per-unit acquisition cost of this equipment must either meet or exceed the lesser of the following two thresholds:

  – *The capitalization level set by the recipient or subrecipient for financial statement purposes*

  – *Unit purchase price of $10,000 or more*

- If no equipment is to be purchased, mark the page **N/A**.

- The page now displays validation errors if the **N/A** checkbox at the top is not checked. So, you must either check the **N/A** checkbox or complete the page for purchasing equipment.
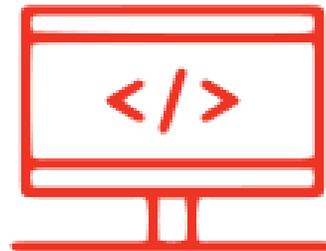
IDEA Part B

Permissive Use Of Funds

- For each of the three sections (A, B, and C), 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

IDEA Part B

Comprehensive Coordinated Early Intervening Services (CCEIS) -Mandatory

- *This section has been moved to a planning and budget instrument in ePlan- IDEA CCEIS*

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)
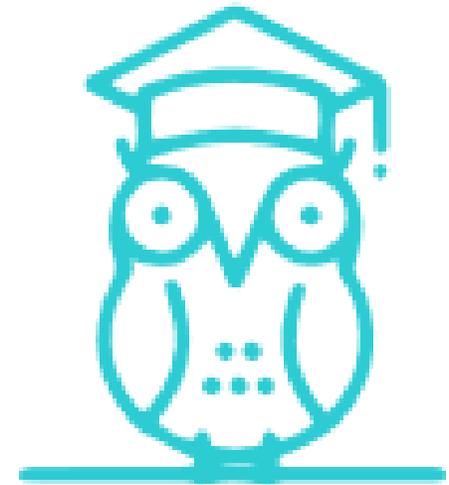
Cover page

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 Directors' names, emails, and phone numbers match the **contacts** page.

- Ensure SAM.gov date has not expired

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)]	⌄ Less than one year ⌄
IDEA Director (from last TDOE Approved Consolidated Application) [Select at least 1 contact(s)]	⌄ Less than one year ⌄
Title I-A Contact (from last TDOE Approved Consolidated Application) [Select at least 1 contact(s)]	⌄ Less than one year ⌄
Title I: N & D Contact (from last TDOE Approved Consolidated Application) [Select at least 1 contact(s)]	⌄ Less than one year ⌄
Title II-A Contact (from last TDOE Approved Consolidated Application) [Select at least 1 contact(s)]	⌄ Less than one year ⌄

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 provided on the LEA's website no later than July 31.

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.

- Private school proportionate share set-aside is not budgeted and tagged.

- Projected MOE and GP Sped Budget totals are not the same

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.

- 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: FY27 CFA;
  - Federal Spending Handbook for FY27; and
  - What's New: FY27 CFA Overview

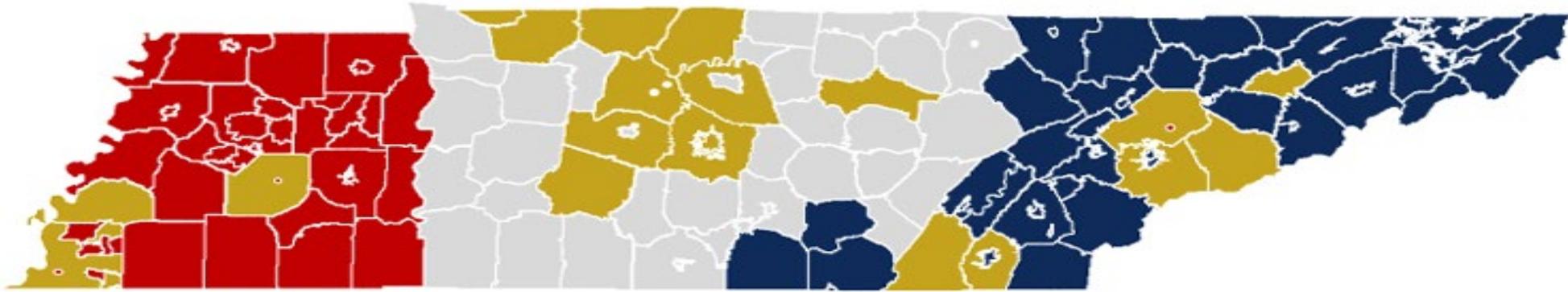- Ensure you have procedures in place for monitoring MOE.

Questions & Closing

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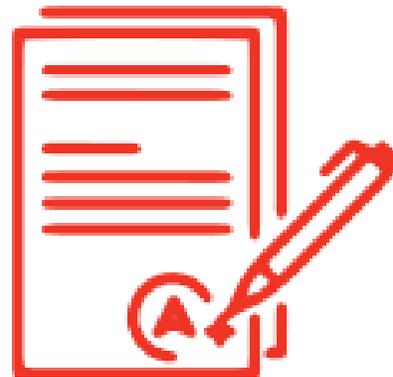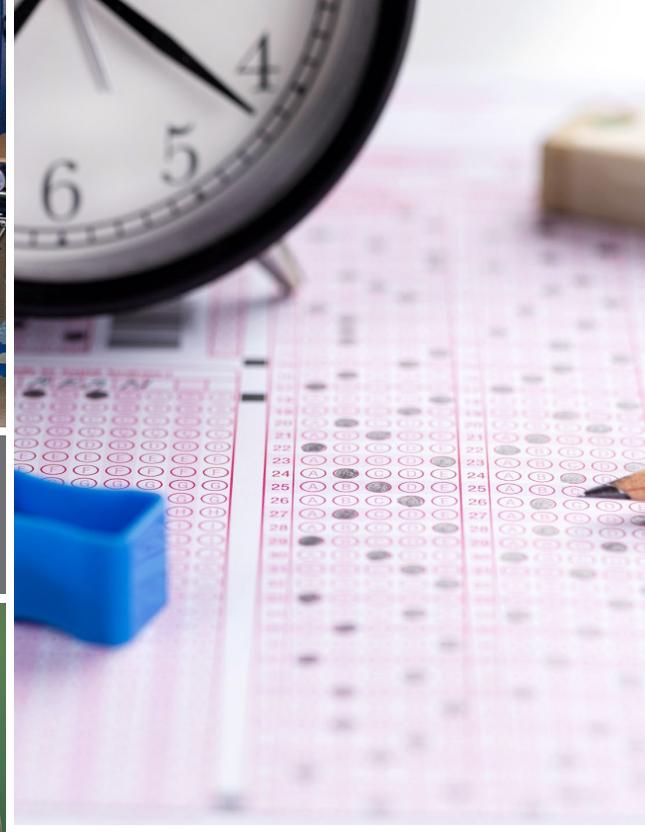
FY27 CFA IDEA Work Sessions

West TN Work Sessions	Middle TN Work Sessions	East TN Work Sessions	Top 20 Most Populous Work Sessions
April 1 9 a.m. – 1 p.m. CT Dyer County BOE 159 Everett Avenue Magee Building Dyersburg, TN	April 16 11 a.m. – 12:30 p.m. CT Williamson County Schools 1320 W. Main Street Franklin, TN Student Support Services, 3rd floor	April 2 9 a.m. – 12 p.m. ET Loudon County Technology Center 4380 Harrison Road Lenoir City, TN	April 15 9 – 11 a.m. CT Virtual Work Session Click here to join the meeting
April 15 9 a.m. - 1 p.m. CT Milan SSD 1165 South Main Street Milan, TN	April 17 11 a.m. – 12:30 p.m. CT Putnam County Schools 1400 E Spring Street Cookeville, TN	April 14 9 a.m. – 12 p.m. ET McPheter's Bend Elementary School 1115 Goshen Valley Road Church Hill, TN	April 24 9 a.m. – 12 p.m. CT Arlington Community Schools 12060 Arlington Trail Arlington, TN

IDEA Oversight Coordinators

FPO Divisional Coordinators

West
ESEA: Lynn Dotson
IDEA: Janet Michelle Mansfield

Alamo	Humboldt City
Arlington	Huntingdon SSD
Bartlett	Lake Co.
Bells	Lakeland
Benton Co.	Lauderdale Co.
Bradford	Lexington
Chester Co.	McKenzie
Crockett Co.	McNairy Co.
Decatur Co.	Milan
Dyer Co.	Millington
Dyersburg City	Obion Co.
Fayette Co.	Paris SSD
Germantown	South Carroll SSD
Gibson Co. SD	TN School Deaf (E)
Hardeman Co.	TN School Deaf (W)
Hardin Co.	Trenton
Haywood Co.	Union City
Henderson Co.	University Schools
Henry Co.	Weakley Co.
Hollow Rock-Bruceton	West Carroll SSD

Middle
ESEA: Alisha Gilmore
IDEA: Megan Mysinger

Alvin C York Institute	Lebanon SSD
Bedford Co.	Lewis Co.
Bledsoe Co.	Lincoln Co.
Cannon Co.	Macon Co.
Cheatham Co.	Manchester City
Clay Co.	Marshall Co.
Coffee Co.	Moore Co.
Cumberland Co.	Overton Co.
DeKalb Co.	Perry Co.
Dept. Children's Services	Pickett Co.
	Smith Co.
Dept. of Correction	Stewart Co.
Dickson Co.	TN School for the Blind
Fayetteville City	
Fentress Co.	TN Pub. Chart. Sch. Com.
Franklin Co.	
Franklin SSD	Trousdale Co.
Giles Co.	Tullahoma City
Hickman Co.	Van Buren Co.
Houston Co.	Warren Co.
Humphreys Co.	Wayne Co.
Jackson Co.	White Co.
Lawrence Co.	

East
ESEA: Henry LaFollette
IDEA: Melanie Lamberson

Alcoa	Lenoir City
Anderson	Loudon Co.
Athens	Marion Co.
Bristol	Maryville
Campbell Co.	McMinn Co.
Carter Co.	Meigs Co.
Claiborne Co.	Monroe Co.
Cleveland	Morgan Co.
Clinton	Newport
Cocke Co.	Oak Ridge
Dayton City	Oneida
Elizabethton	Polk Co.
Etowah	Rhea Co.
Grainger Co.	Richard City
Greene Co.	Roane Co.
Greeneville	Rogersville
Grundy Co.	Scott Co.
Hancock Co.	Sequatchie Co.
Hawkins Co.	Sullivan Co.
Jefferson Co.	Sweetwater
Johnson City	Unicoi Co.
Johnson Co.	Union Co.
Kingsport	Washington Co.

20 Districts with Largest Enrollment
ESEA: Heather Farley
IDEA: Jamie Eldridge

- Blount Co.
- Bradley Co.
- Collierville
- Davidson Co. (MNPS)
- Hamblen Co.
- Hamilton Co.
- Jackson-Madison Co.
- Knox Co.
- Maury Co.
- Montgomery Co.
- Murfreesboro City
- Putnam Co.
- Robertson Co.
- Rutherford Co.
- Sevier Co.
- Shelby Co.
- Sumner Co.
- Tipton Co.
- Williamson Co.
- Wilson Co.

Contact

- **Jamie Eldridge**| Director of IDEA Oversight

  (731) 697-1314
  Jamie.Eldridge@tn.gov

- **Janet Michelle Mansfield** | West TN IDEA Compliance Coordinator
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  Janet.Mansfield@tn.gov

- **Megan Mysinger**| Middle TN IDEA Compliance Coordinator   (629
) 259-1852
  Megan.Mysinger@tn.gov

- **Melanie Lamberson** | East TN IDEA Compliance Coordinator
  (865) 323-2092
  Melanie.B.Lamberson@tn.gov

Thank You!

TN Department of **Education**

Please Share Your Feedback:

https://forms.office.com/r/eVtWEAZ9xZ

Professional Learning Evaluation:
Federal Programs and Oversight
(FPO)

Fraud, Waste or Abuse

Citizens and agencies are encouraged to report fraud, waste, or abuse in State and Local government.

NOTICE: This agency is a recipient of taxpayer funding. If you observe an agency director or employee engaging in any activity which you consider to be illegal, improper or wasteful, please call the state Comptroller's toll-free Hotline:

1-800-232-5454

Notifications can also be submitted electronically at:

http://www.comptroller.tn.gov/hotline