



STATE OF ALABAMA  
DEPARTMENT OF EDUCATION



Eric G. Mackey, Ed.D.  
State Superintendent of Education

February 2, 2022

**MEMORANDUM**

**TO:** City and County Superintendents of Education

**FROM:** Eric G. Mackey *EGM*  
State Superintendent of Education

**SUBJECT:** Fiscal Year (FY) 2022 Special Education Services (SES) Alabama High Cost Fund (ALHCF) Grant Awards

For the 2021-2022 school year, local education agencies (LEAs) were afforded the opportunity to apply for additional federal funding to support special education services for students with disabilities within the LEA. This subgrant award is 100 percent federal funds made available from the FY 2022 *Individuals with Disabilities Education Act*, (IDEA) P. L. 108-446, IDEA, Part B, CFDA 84.027A, Special Education High Cost Fund Grant Program. The ALHCF is intended to provide additional funding for the LEAs in the provision of direct special education and related services for children who are classified as a child with high-needs (i.e., unduly expensive, extraordinary, and beyond the routine and reasonable special education and related services provided by the LEA) and whose cost exceeds three times the average per-pupil amount. These funds are restricted to use as intended and outlined in the approved ALHCF application for support in providing special education and related services. The amounts listed should be coded as IDEA, Part B, funding to Fund Source 3213.

Attached is the list of LEAs that have been awarded FY 2022 ALHCF Grant Awards for special education services to date. Additional FY 2022 ALHCF awards may be added throughout the 2021-2022 school year as applications are submitted for any remaining funds.

Funds will be provided on a reimbursement basis upon receipt of monthly, signed, and itemized claims with supporting documentation. The final claim must be marked FINAL and received no later than October 15, 2022. The respective claim reimbursement form is attached.

If you have questions or need assistance, please contact an ALSDE, SES Fiscal Representative at (334) 694-4782 or by email at [speced@alsde.edu](mailto:speced@alsde.edu).

EGM/ER/BJ

Attachment

cc: Directors and Coordinators of Special Education  
Chief School Financial Officers  
Mrs. Angela Martin  
Dr. Brandon T. Payne  
Mrs. Shanthia Washington

Dr. DaLee Chambers  
Mr. Barry Kachelhofer  
Mrs. Erika Richburg  
Mr. Brady Vaughn

FY22-2024

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State Board  
of Education

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District VII

Wayne Reynolds, Ed.D.  
District VIII  
President Pro Tem

Eric G. Mackey, Ed.D.  
Secretary and  
Executive Officer

Alabama State Department of Education  
*Individuals with Disabilities Education Act (IDEA), Part B Federal Funding Support*  
 Alabama High Cost Fund (ALHCF) Grant Awards  
 Fiscal Year 2022, School Year 2021-2022

CFDA # 84.027		Revenue Code 3213	
System ID	LEA System	Approved Grant #	Approved Grant Award
010	Cherokee County	ALHCF-3213-22-10-010-20	\$ 82,853.93
014	Clay County	ALHCF-3213-22-10-014-25	\$ 39,993.95
015	Cleburne County	ALHCF-3213-22-10-015-26	\$ 79,584.00
016	Coffee County	ALHCF-3213-22-10-016-28	\$ 96,688.00
058	Saint Clair County	ALHCF-3213-22-10-058-56	\$ 59,523.79
107	Athens City	ALHCF-3213-22-10-107-01	\$ 68,815.64
		ALHCF-3213-22-10-107-02	\$ 33,442.55
		ALHCF-3213-22-10-107-03	\$ 40,896.77
		ALHCF-3213-22-10-107-04	\$ 36,962.10
114	Birmingham City	ALHCF-3213-22-10-114-15	\$ 110,000.00
125	Cullman City	ALHCF-3213-22-10-125-29	\$ 127,438.06
143	Fort Payne City	ALHCF-3213-22-10-143-34	\$ 118,507.38
		ALHCF-3213-22-10-143-35	\$ 16,986.98
158	Hoover City	ALHCF-3213-22-10-158-39	\$ 97,979.22
175	Mountain Brook City	ALHCF-3213-22-10-175-41	\$ 55,196.60
		ALHCF-3213-22-10-175-42	\$ 67,767.20
		ALHCF-3213-22-10-175-43	\$ 59,361.86
176	Muscle Shoals City	ALHCF-3213-22-10-176-44	\$ 73,550.84
		ALHCF-3213-22-10-176-45	\$ 53,090.24
177	Pelham City	ALHCF-3213-22-10-177-47	\$ 320,053.00
180	Opp City	ALHCF-3213-22-10-180-46	\$ 28,000.00
190	Scottsboro City	ALHCF-3213-22-10-190-51	\$ 134,717.75
		ALHCF-3213-22-10-190-52	\$ 53,488.31
		ALHCF-3213-22-10-190-53	\$ 52,266.48
		ALHCF-3213-22-10-190-55	\$ 52,708.10
205	Trussville City	ALHCF-3213-22-10-205-57	\$ 51,811.63
803	Legacy Prep	ALHCF-3213-22-10-803-59	\$ 77,228.00
<b>Funds Awarded</b>			<b>\$ 2,088,912.38</b>

Available Funds FY22	\$ 2,191,048.00
Awarded FY22	\$ 2,088,912.38
Leftover FY22	\$ 102,135.62

Approved:

Eric G. Mackey  
 State Superintendent of Education

Alabama State Department of Education  
 Office of Financial Management  
LEA Accounting  
 Post Office Box 302101  
 Montgomery, AL 36130-2101  
 ES-2 Form 21

CLAIM FOR REIMBURSEMENT FOR SPECIAL EDUCATION  
 ADDITIONAL FUNDING SUPPORT

FY2022

(See Instructions for Completing)

MONTH OF \_\_\_\_\_  
 AWARD/GRANT NUMBER \_\_\_\_\_

Federal Funds State Funds

LEA:	LEA Code #	DATE SUBMITTED:	CLAIM NUMBER		
			FINAL CLAIM		
Contact Person:	Email Address:	Telephone Number:			
FINAL CLAIM MUST BE RECEIVED PRIOR TO OCTOBER 15, 2022					
ITEMIZE ITEMS OF EXPENSE FROM APPROVED GRANT (EACH LINE ITEM)	ACCOUNT CODES (ALL 27 DIGITS)	APPROVED AWARD BUDGET AMOUNT	EXPENDITURES THIS PERIOD	CUMULATIVE EXPENDITURES TO DATE	GRANT AWARD BUDGET BALANCE
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
<b>TOTAL EXPENDITURES</b>		\$ -	\$ -	\$ -	\$ -

By signing this report, 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 or State award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812).

I hereby certify that to the best of my knowledge, this information is correct and that funds were expended and substantiated by itemized paid documentation attached, and are in agreement with the terms of the approved grant application and award.

APPROVED:

\_\_\_\_\_  
 LEA SPECIAL EDUCATION COORDINATOR OR DESIGNEE

\_\_\_\_\_  
 ALSDE, SPECIAL EDUCATION SERVICES FISCAL REPRESENTATIVE

\_\_\_\_\_  
 LEA CHIEF SCHOOL FINANCIAL OFFICER

\_\_\_\_\_  
 ALSDE, SPECIAL EDUCATION SERVICES DIRECTOR

\_\_\_\_\_  
 LEA SUPERINTENDENT

\_\_\_\_\_  
 ALSDE, ACCOUNTING REPRESENTATIVE

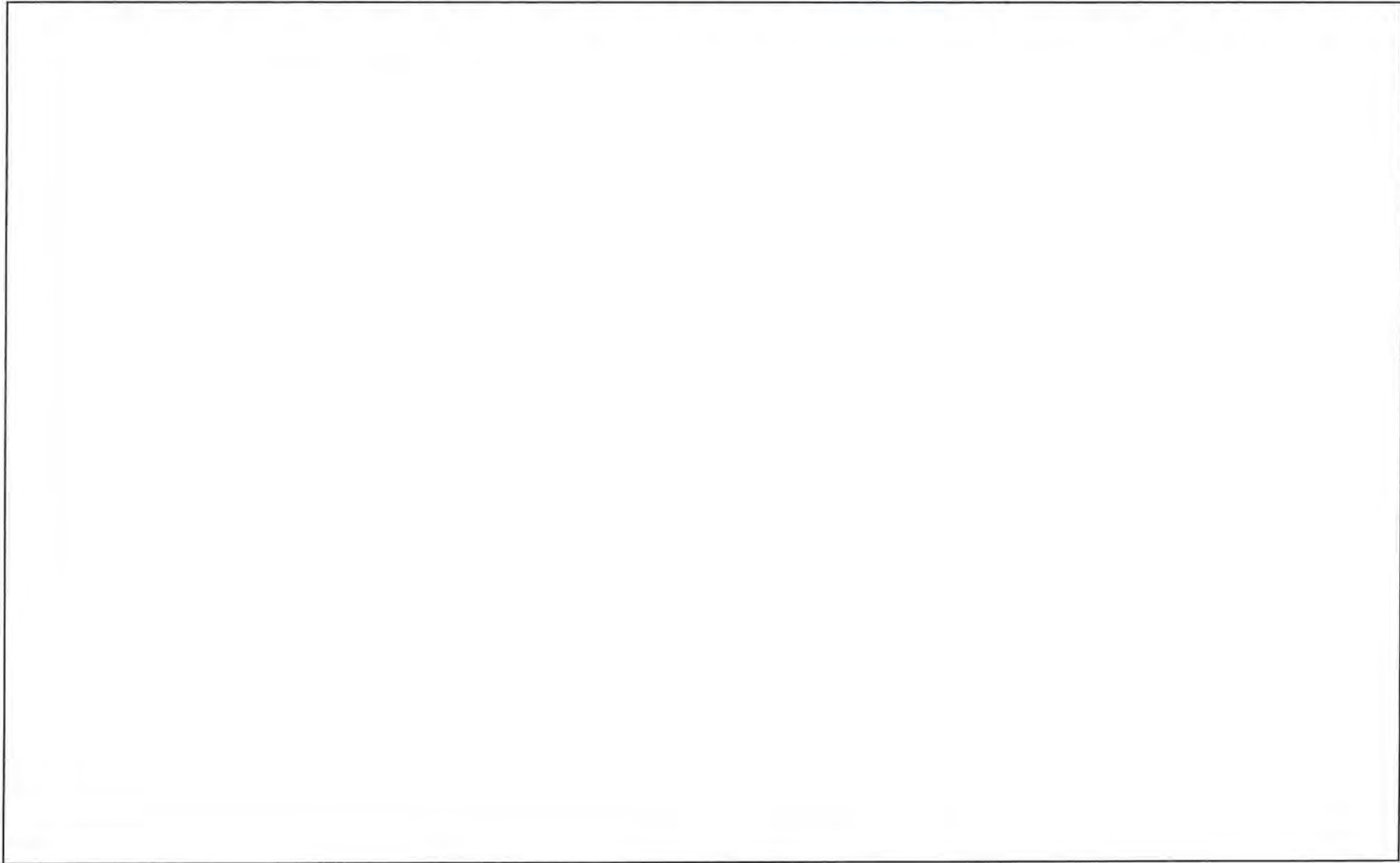


FINAL EXPENDITURES REPORT SUMMARY  
SPECIAL EDUCATION  
ADDITIONAL SUPPORT FUNDING

FY2022

**This form must be completed and submitted with the Final Claim for reimbursement.**

Please use the box to complete a summary of the actual accomplishments based on the funding received during the period of award.

A large, empty rectangular box with a thin black border, intended for the user to enter a summary of actual accomplishments based on the funding received during the award period.

**Instructions for Completing the ES-2 Form  
Claim for Reimbursement/Report of Expenditures  
Special Education Funding Grants  
Support Services for Students with Disabilities Identified Under the IDEA  
Fiscal Year 2022**

**Submit Claim Reimbursement Form and Supporting Documentation to:**

**Alabama State Department of Education  
Office of Financial Management  
LEA Accounting  
Post Office Box 302101  
Montgomery, Alabama 36130-2101**

**General Claim Information:**

1. Claims should be submitted on the attached forms. Check the grant award information to ensure the appropriate award identifier number is completed on the claim form being submitted.
2. The **CLAIM FOR REIMBURSEMENT/REPORT OF EXPENDITURES** must be submitted on or before the 15th day of each month.
3. Claims must be submitted monthly with substantiating documentation attached. If the LEA does not have a request to make for a particular month, you do not have to submit the form.
4. Final claim for reimbursement must be marked final and received by the ALSDE no later than October 15, 2022.
5. There must be an approved line item in the approved award/budget application for all expenditures.
6. Expenditures claimed must have incurred within the period outlined in the approved grant award/application. Expenditures made prior to budget application approval effective date **are not reimbursable**.
7. Indirect Cost can only be claimed if the agency has an approved Indirect Cost rate and then can only claim the approved restricted rate or 8%, whichever is less. Indirect Cost must have been approved on the award/budget application.
8. Supporting documentation to substantiate all expenditures is required for all claims. The retention period for records is five years after completion of the last reimbursement claim.
9. A final expenditure summary report should then be submitted containing brief information on the following:
  - a. A summary of the actual accomplishments based on the funding received for the period of award.
  - b. Additional pertinent information including, when appropriate, analysis and explanation of costs overruns or high-unit costs.
10. With submission of this form, certification is given that the request follows the Cash Management Improvement Act (CMIA) and all applicable regulations and guidelines.

11. Grantees will be required to pay back to the ALSDE the amount of any expenditure that does not comply with federal and/or state laws, rules, and regulations regarding proper use of funds.

12. All payments will be on a reimbursement basis. DO NOT submit an ES-2 or request funds on e-GAP, as there will be no advancements made.

**Completing the ES-2 Form instructions:**

***In order for all requests to have a uniform appearance and to make sure that calculations are correct, please do not change the format when preparing a request. Be careful not to delete or write over cells containing dashes because they have been formulated to make automatic calculations.***

**I. PAGE 1 - Claim for Reimbursement**

A. **MONTH OF:** For the period covered by claim, specify the month and year (four-digit).

B. **AWARD NUMBER:** Enter the award number that is provided in the official award notification the LEA received for the grant funds provided.

C. **Federal Funds or State Funds:** Check the appropriate box in which the grant award funds were made available.

D. **LEA Code CLB#:** Enter the three-digit identification number (system code) assigned to the LEA by the Alabama State Department of Education (ALSDE).

E. **DATE SUBMITTED:** Enter the date the claim reimbursement form is being completed.

G. **FINAL CLAIM:** Enter "Yes or No" to indicate whether the claim being submitted will be the Final Claim. If the claim is a Final Claim the Final Expenditure Summary Report page must also be completed and submitted along with the claim.

H. **Contact Person:** Enter the name of the person responsible for overseeing the deliverables of the award.

I. **Email:** Enter the email address of the person responsible for overseeing the deliverables of the award.

J. **Telephone Number:** Enter the telephone number of the contact person responsible for overseeing the deliverables of the award.

K. **ITEMIZE ITEMS OF EXPENSE FROM APPROVED GRANT AWARD:** Complete with the detail of all items of expense. Itemize in detail all items of expense for the period being reported in accordance with LEA's approved award/budget. Use the Additional Items Sheets provided, if needed. ***List each line item as approved on the approved award/budget whether there are expenditures for this period or not.***

L. **ACCOUNT CODES:** Refer to the Financial Planning, Budgeting and Reporting System for Alabama Public Schools for appropriate Function, Program, and Object of Expenditure Codes. Complete with the appropriate codes.

M. **APPROVED BUDGET AMOUNT:** Complete with the last Approved Budget figures.

N. **EXPENDITURES THIS PERIOD:** Complete with expenditure amounts for the month being reported and attach substantiating documentation.

**Documentation shall include:**

- a. Salaries and Fringe Benefits- must include the following:
  - 1. Copy of itemized paid payrolls (copy of the LEA's Payroll System P/R check records report which states the check number, date, and pay period of person being paid)
  - 2. Benefits must be itemized, employer's share only (copy of the LEA's Payroll System Payroll Register by funding source)
    - i. SOCIAL SECURITY - (FICA)
    - ii. MEDICARE
    - iii. RETIREMENT
    - iv. Unemployment Compensation -- LEA Rate in effect 10/01/2021 - 09/30/2022 .
- b. Materials and Supplies- Copy of Invoice and Proof of Payment

O. **CUMULATIVE EXPENDITURES TO DATE:** Complete with cumulative expenditures to date for the period of submission. This includes the "total of expenditures this period "plus" cumulative expenditures to date from previous Claims for Reimbursement/Report of Expenditures of the period of award.

P. **GRANT AWARD BUDGET BALANCE:** Complete with unexpended budget balance figures (Approved Award/Budget Amount less CUMULATIVE EXPENDITURES TO DATE).

Q. **REQUIRED SIGNATURES:** Original signatures of LEA Special Education Coordinator, LEA Chief School Financial Officer, and Superintendent are required. Stamped or xeroxed signatures are not acceptable. **READ CERTIFICATION CAREFULLY BEFORE SIGNING CLAIM FOR REIMBURSEMENT/REPORT OF EXPENDITURES.**

**II. PAGE 2 – Final Expenditure Summary Report**

- A. Complete on Final Claim for Reimbursement only. Attach additional sheets if needed. Describe in detail what was achieved.