Fiscal Basics Under ESSA



New Coordinator Academy, 2021

Today's Discussion

1. Allocations, Budgeting and, Carryover of Funds
2. Maintenance of Effort (MOE)
3. 9/30 Reporting of Funds
4. Comparability

Presenters

1. **Jim Comeaux - James.Comeaux@education.ohio.gov**
2. **Phil Steffanni - Philip.Steffanni@education.ohio.gov**
3. **Jason Coleman – jason.coleman@education.ohio.gov**

Allocations and Budgeting

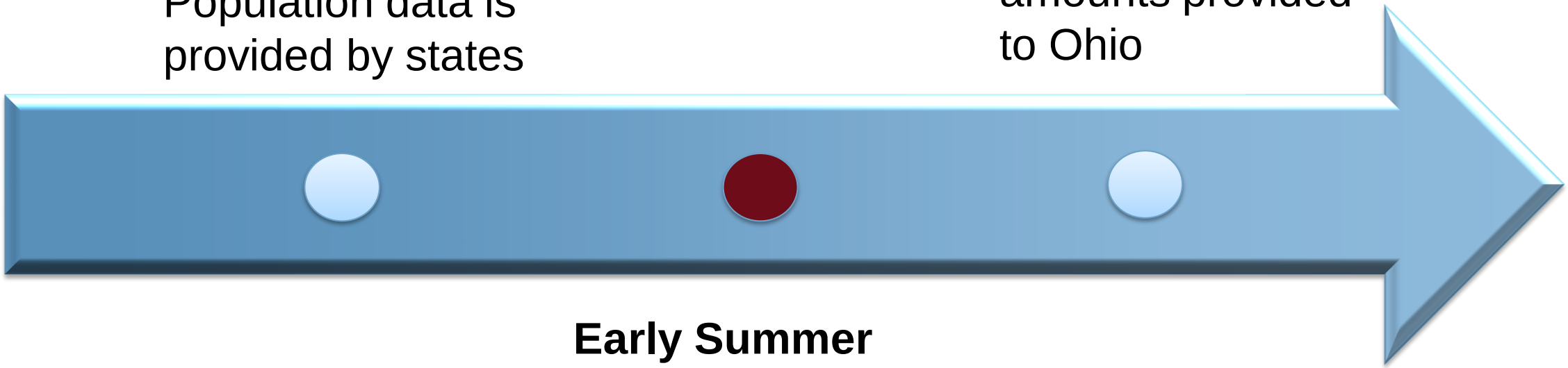
Allocation Timeline

Winter of preceding school year

Population data is provided by states

Mid-summer

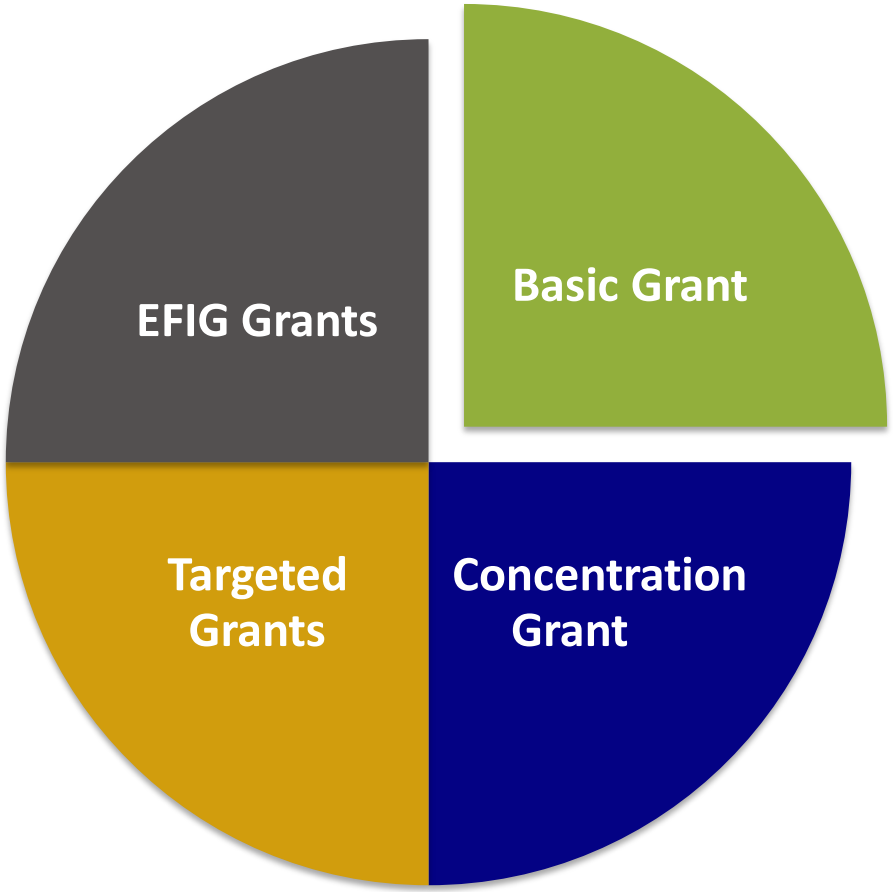
Final allocation amounts provided to Ohio



Early Summer

Estimated allocations provided to Ohio

Title I-A Funding Components



What About Community Schools?

Data elements for allocations are based on census poverty estimates, which aren't provided for community schools.

Ohio Department of Education uses the EMIS Level 2 Report called Federal Low Income Counts System (FLICS) for the data elements of Title I allocations.

Budgeting Timeline

Spring - LEA Needs Assessments and Plans

Mid June – Title I Allocations to LEAs

JULY 1 - Funding Application and Building Budgets

School Year – Program Implementation and Spending Tracked

September 30 – Final Expenditure Report and Carryover

February – Comparability Reporting

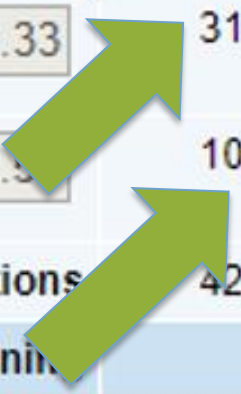
June 30 – End of Fiscal Year

Title I School Allocations

PPAs determine spending levels.

Per Pupil Amount (PPA) $ 797.22

School/ Attendance Area	Low Income			Min. Alloc P	Actual Allocation
	%	#P	PPA		P Amt (Total)
A	B	C	E PPA x (C)	F	G F x C
[redacted] Elementary School	64.37	336	267,865.89	936.33	314,606.88
[redacted] Middle School	42.63	191	152,269.00	552.5	105,527.50
Total Low Income		527		Total Allocations	420,134.38
				Remainin	0.51



Carryover of Federal Funds

Carryover: Maximizing Funds

- Done in Final Expenditure Report
- Funds maximum availability of 27 months
- 15% funds in Title I without waiver
- 100% funds in Title II, III, IV
- Shown in CCIP once FER is approved

Carryover of Federal Funds



	(1) I	(2) I-Neg	(3) I-D Del	(4) I-C Mig	(5) T1-SSI	(6) EOEC	(7) II-A SEI
Original	1,631,955.62	0.00	0.00	0.00	20,025.00	55,241.24	193,286.19
Incoming Carryover	176,427.12	0.00	0.00	0.00	0.00	1,106.96	136,679.97
Outgoing Carryover	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Reallocated	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Additional	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Released	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Consortium	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Forfeited	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FER Released	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MOE Reduction	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	1,808,382.74	0.00	0.00	0.00	20,025.00	56,348.20	329,966.16

9/30 Reporting of Funds

9/30 Reporting: Maximizing Funds

- Done within CCIP by Treasurer
- Report encumbered between 7/1 and 9/30
- Use FER of prior year
- PCR submission by 12/17 for liquidation

9/30 Reporting: Due Date

- Due date of report listed on the 9/30 Report in CCIP.
- After due date, “Save Data” function on report is inaccessible.

ESEA Maintenance of Effort

ESEA Requirement: Maintenance of Effort

- Districts must demonstrate that the level of state and local funding remains relatively constant year to year.
- District's general fund expenditures must be at least **90 percent** of the prior year amounts.
- State annually determines whether a district has maintained effort.

Failure to Meet the Requirement

The Ohio Department of Education must reduce the amount of funds under the covered programs in any fiscal year in the exact proportion* by which the district fails to maintain effort by falling below 90 percent of either ***the combined fiscal effort per student*** or ***aggregate expenditures***.

*The Department ***uses the measure most favorable*** to the district.

ESEA Comparability

ESEA Requirement: Comparability

To be eligible to receive Title I funds, districts must use state and local funds to provide services in Title I schools **at least comparable** to services provided in non-Title I schools.

- Determined **each year**
- Must demonstrate comparability between Title I and non-Title I school staffing
- District's general fund staffing compared by buildings
- Auto-calculation or Self-report

Three Methods to Demonstrate Comparable Services

1

- Student-Instructional Staff Ratios (most common).
  - ✓Can use either EMIS Data or Self-Report Option

Three Methods to Demonstrate Comparable Services

2

- Expenditures Per Pupil
  - ✓Includes **<u>both</u>** State and Local funds allocated for instructional base salaries **and** instructional supplies and curriculum materials.

Three Methods to Demonstrate Comparable Services

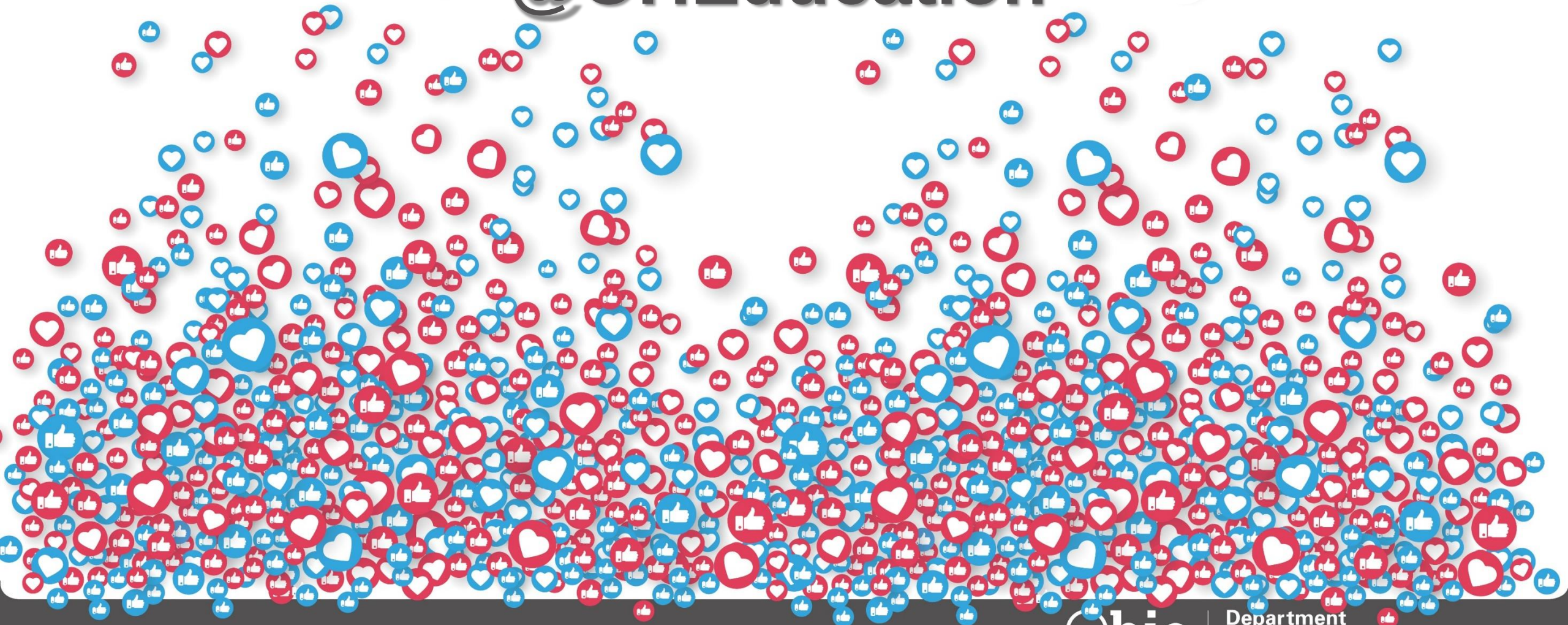
3

- Student/Instructional Staff Salary Ratio.
  - ✓State and Local funds allocated using base salary **not** salary differential

Questions



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