ESEA – Fiscal Basics



Office of Federal Programs
New Coordinators Academy, 2022

Today's Presenters

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Today's Discussion

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

Allocations and Budgeting

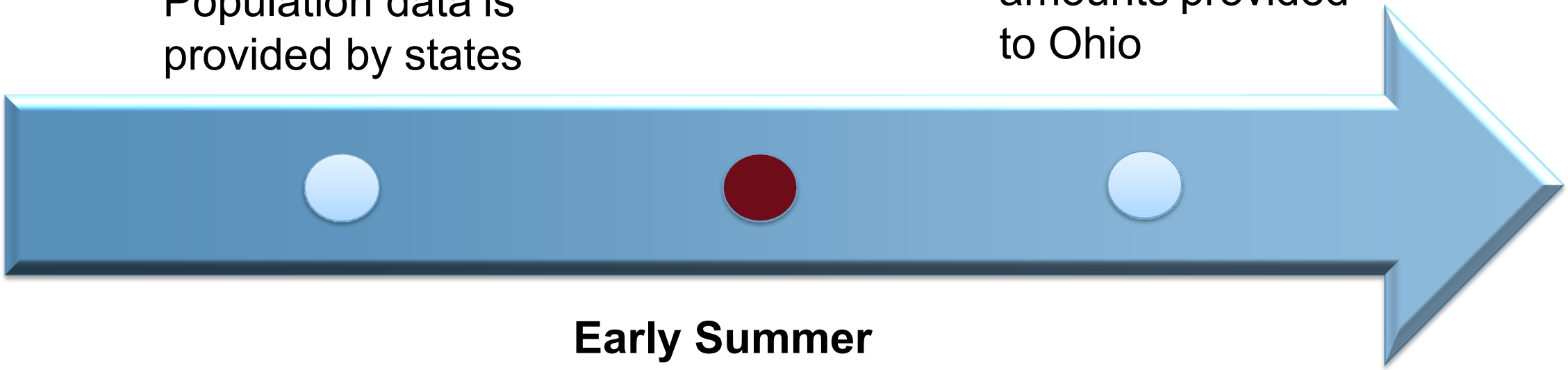
Allocation Timeline

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

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 building:

Per Pupil Amount (PPA) $ 795.53

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	65.06	257	204,452.06	1,200.16	308,441.12
[redacted] Elementary School	62.11	295	234,682.32	1,200.16	354,047.20
[redacted] Middle School	60.22	224	178,199.46	283.25	63,448.00
[redacted] High School	43.89	212	168,653.06	283.25	60,049.00
	Total Low Income	988		Total Allocations	785,985.32
				Remaining	1.57

Role of FLICS

Role of FLICS

- Using EMIS data from the FD record, we determine which community school student(s) are Title I eligible and should be included in the funding formula
- Funding stream follows the student
- Funds are deducted from the public DOR and reallocated to the community school
- Funding deduction is not a 1 to 1 ratio

Role of FLICS

Community Schools:

- The community schools confirm that all of their eligible reported students are showing up in FLICS with “Y” under the allocated column.

- Any students who have “N” in the allocated column are ineligible for funding at this particular time.

Role of FLICS

Traditional Public Districts:

- Traditional districts have the legal right to view this data alongside community schools.
- In most cases, traditional districts will use this data to check that there aren't any community school students being reported as residents of their district that shouldn't be.
- There is no signoff or deadline in FLICS that traditional districts need to comply with.

FLICS: Adjusted Poverty Counts

- Process of determining the community school's proportionate share of the census poverty students identified in resident school districts.

- Final adjusted poverty count is used in the Title I funding formula, not the raw count of students in FLICS.

FER – Final Expenditure Report

FER – Final Expenditure Report

Successful management of any grant involves an understanding of key terminology and requirements.

1. Obligating Funds – when a grantee can begin to obligate funds
2. Substantially Approved Date (SAD) – when the approved date of spending applies to a grant
3. Period of Availability – beginning and ending date for a project
4. Maintenance of Effort – the MOE requirement for applicable grants
5. Supplement, Not Supplant – the supplement, not supplant requirement for applicable grants
6. 09/30 Report – the due date grantees must file the September 30th Report

FER – Final Expenditure Report

Federal Requirement –

The non-Federal entity must submit, no later than 90 calendar days after the end date of the period of performance, all financial, performance, and other reports as required by the terms and conditions of the Federal award. The Federal awarding agency or pass-through entity may approve extensions when requested by the non-Federal entity.

FER – Final Expenditure Report

- Grants Management Manual:

https://education.ohio.gov/getattachment/Topics/Finance-and-Funding/Grants-Administration/Managing-Your-Grant.pdf.aspx?lang=en-US

- Federal & State Grants Administration Contact:

Grants.Management@education.ohio.gov

- Grants Management ODE Site:

https://education.ohio.gov/Topics/Finance-and-Funding/Grants-Administration

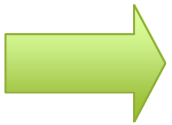
Carryover of Federal Funds

Carryover: Maximizing Funds

- Done in Final Expenditure Report (FER)
- Funds maximum availability of 27 months
- Shown in CCIP once FER is approved

Carryover: Federal Funds

- **Title I-A:**
  - Only 15% without waiver
- **Title II, III, and IV:**
  - 100% allowed to carryover



	(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 December for liquidation of funds

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

Comparability: Additional Information

Important Documents:

1. Title I Comparability Application
2. Title I Comparability Compliance Procedure
3. Title I Comparability Q & A
4. Title I Comparability PPT

Comparability Contact: Comparability@education.ohio.gov

Additional Information

- Office of Federal Program ODE Site:

https://education.ohio.gov/Topics/Federal-Programs

- Office of Federal Programs – Expenditures Site:

https://education.ohio.gov/Topics/Federal-Programs/Financial-Compliance-Information-1/Expenditures-Information

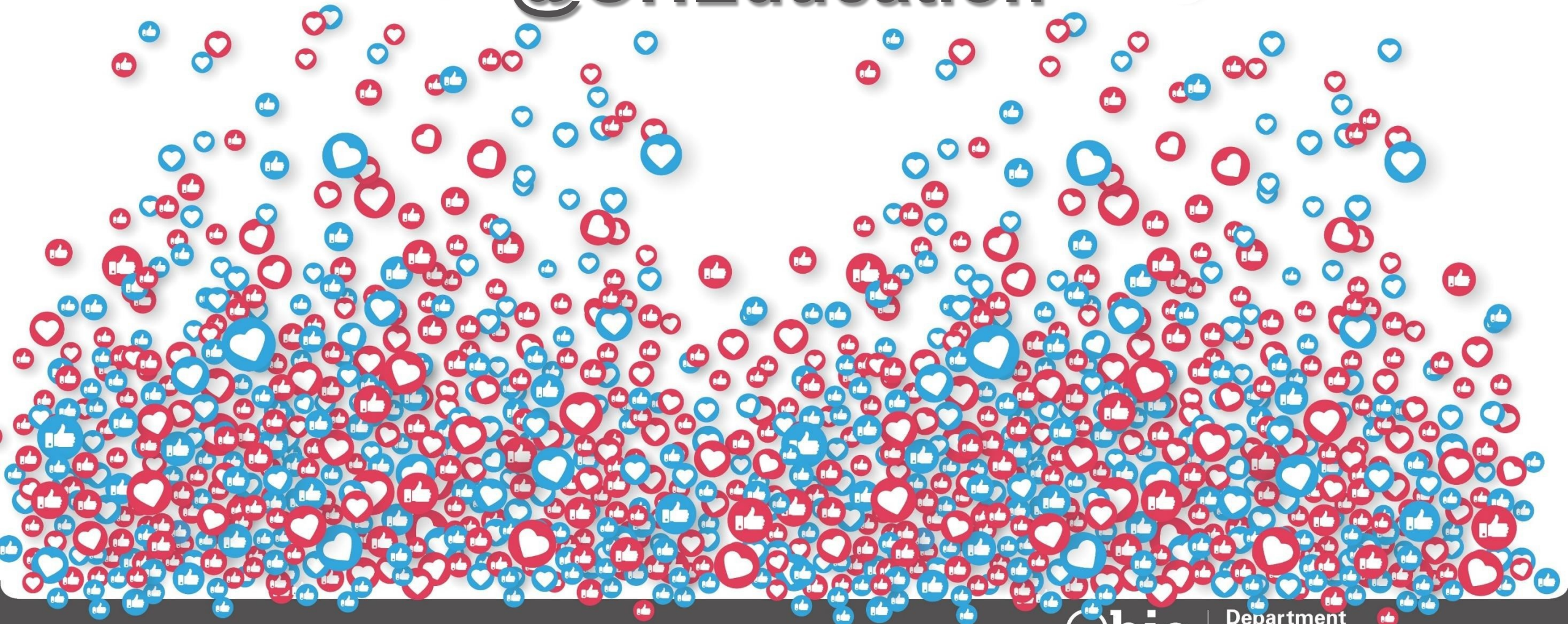
- General E-Mail:

FederalPrograms@Education.Ohio.Gov

Questions



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Ohio Department of Education