CCIP Note #525

Re: End of Year Fiscal Considerations and Reminders
Date: May 26, 2023
To: Superintendents, Treasurers, Authorized Representatives, Fiscal Representatives and Consolidated Funding Application Contacts of public districts, community schools and principals of nonpublic schools

End of Year Fiscal Considerations and Reminders

As the end of state fiscal year 2023 approaches, the Ohio Department of Education would like to remind organizations of end of the year processes. Before the end of the fiscal year, ensure that any reallocated funds have been budgeted, obligated and your application is in final approved status. Along with finalizing the consolidated application, it is also important to consider Title I-A carryover limitations and expiring funds.

Special note- the fiscal year 2024 (FY24) consolidated application allocations will be available in mid-June.

Title I-A 15% Carryover Limitation and Waiver

The United States Department of Education approved Ohio's waiver request and the Ohio Department of Education announced this on October 28, 2022 in CCIP Note 514. However, keep in mind that the waiver is for Federal fiscal year (FFY) 2021 (State Fiscal Year 2022) Title I, Part A funds. The waiver was for the funds carried into FY23 (current fiscal year), not funds carried into next year. In addition, the waiver only waived the requirement that limits a State educational agency's (Ohio Department of Education's) ability to grant to its LEAs a waiver of the 15 percent Title I, Part A carryover limitation in section 1127(a) to once every three years. This means that the Ohio Department of Education was able to grant a waiver of the waiver requirement to all districts that had funds originally awarded in State Fiscal Year 2022 that carried over into State Fiscal Year 2023. The Ohio Department of Education has not been awarded a waiver of this requirement for funds awarded in State Fiscal Year 2023 (current year), so LEAs should expect to follow our existing waiver process for these funds as they complete the Final Expenditure report for FY23 and plan for carry over into FY24. LEAs should attempt to expend as much funds in the current year to not have funds at risk of being swept in early FY24. If you have any questions regarding your LEA's waiver status, please contact federalprograms@education.ohio.gov.

Title I Non-Competitive Supplemental School Improvement and Expanding Opportunities for Each Child Non-Competitive Funds

The period of availability for Title I NC SSI and EOEC funds ends on June 30, 2023. There will be **no carryover of funds into FY24.** Funds must be obligated by June 30, 2023 and liquidated by September 30, 2023. To extend the period of availability for the obligation of funds until September 30, 2023, grantees must request an extension in a history log note prior to June 30, 2023. The request for an extension must state the amount, the final date for the extension, and a statement that the district will submit their FER by September 30, 2023. All obligations during the period of extension must be liquidated by September 30, 2023. Questions can be directed to school_improvement@education.ohio.gov.

9/30 Report for Expiring Funds

Due to the pandemic, Ohio also received waivers to extend the period of availability for several consolidated application grants. This means that in previous fiscal years, the 9/30 report has not been applicable for most ESEA funds. The 9/30 report is crucial for ensuring that LEAs are able to maximize their prior year allocation usage by treasurers providing expenditures and obligations between the substantially approved date and September 30th that were previously not reported on the final expenditure report. This CCIP note serves as the

first reminder that the 9/30 report will open in the CCIP in late December/early January and will need to be completed by the end of January to protect expiring funds. Another communication will be sent out to LEAs that should be on the lookout for the report to open. If you have any questions, please contact either federalprograms@education.ohio.gov or your grants management contact which can be found in the address book.

FY23 ESSER II and GEER II Deadlines

The obligation period for programs under the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act ends on September 30, 2023. There will NOT be FY24 carryover for ESSER II or GEER II. Please submit project cash requests to spend down funds prior to the end of the grant period. LEAs should submit the Final Expenditure Report once they are finished with the grant for FY23. If the LEA has liquidated all ESSER II or GEER II funds, it is strongly recommended that they submit their FER as soon as possible for FY23. Additional details about ESSER II and GEER II grant closeout and period of liquidation extensions will be provided in an upcoming CCIP note.

End of Year State Fiscal Closing Procedures

The state's accounting system will stop processing payments in mid-June for its annual fiscal year-end closing procedures. To ensure timely payment, submit project cash requests by 5 p.m., Tues., June 13, 2023. If the cash request is not received by the deadline, the Department does not guarantee payment before the system closes for the current fiscal year. This means the payment will be issued when the state accounting system is back online in July. The complete year-end notification can be viewed here.