

Department of Education & Workforce

ESEA – FISCAL BASICS

The Fiscal Basics of Spending your ESEA Grants

Office of Federal Programs

Monthly Training Session September 2024

Ohio THE HEART OF IT ALL

TODAY'S PRESENTERS

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TODAY'S DISCUSSION

1. Allocations and Budgeting
2. Final Reporting and Carryover of Funds
3. Reporting of Expiring Funds
4. Maintenance of Effort (MOE)
5. Comparability

FISCAL SUCCESS

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 – grantees must file the Report in late fall to utilize full liquidation period

ALLOCATIONS AND BUDGETING

ALLOCATION TIMELINE

Winter of preceding school year

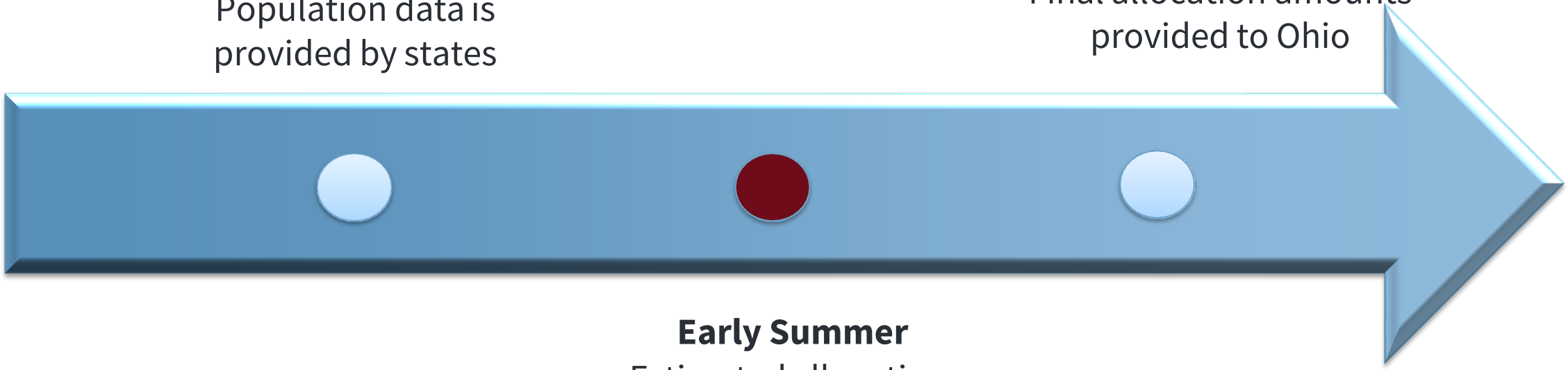
Population data is provided by states

Early Summer

Estimated allocations provided to Ohio

Late summer

Final allocation amounts provided to Ohio



BUDGETING TIMELINE

- **Spring** - LEA Needs Assessments and Plans
- **Mid June** – Title I Allocations in CCIP

****************************JULY 1 - Funding Application and Building Budgets**

- **During Year** – Program Implementation and Tracking
- **September 30** – Final Expenditure Report and Carryover
- **February** – Comparability Reporting and Monitoring
- **June 30** – End of State Fiscal Year

Title I School Allocations

PPAs determine spending levels at your buildings

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

FER – FINAL EXPENDITURE REPORT

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.

FINAL EXPENDITURE REPORT

Resources for your FER

- Grants Management Manual
- Grants.Management@education.ohio.gov
- Grants Management DEW Site

CARRYOVER OF FEDERAL FUNDS

CARRYOVER OF FUNDS

What if all the grant is not expended? Carryover can happen.

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

FINAL EXPENDITURE REPORT

- **Title I-A:**
  - Only 15% without waiver
- **Title II, III, and IV:**
  - 100% allowed to carryover as long as not expired

	(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 late fall
- Report encumbered/obligate between Substantially Approved Date and 9/30
- Current Award Expenses not reported on prior FER
- PCR submission by beginning of December for liquidation of funds

9/30 REPORTING: DUE DATE

- Due date will be 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

DO YOU KNOW YOUR FISCAL BASICS...?

1. Which of your buildings get Title I funds?
2. Who are your Federally Funded staff (Title I, II, III, IV, V, Title I-SSI, EOEC, etc.)
3. What is your grant allocation this year?
4. How much is your carryover, for each grant, this year?
5. Do you have any expiring funds on September 30, 2024?
6. Do you have equitable services this year?

If so, do you know the total service amount per non-public school?



Q & A SESSION





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