


# Department of Education & Workforce

# ESEA – FISCAL BASICS AND UPDATES

## The Fiscal Basics of Spending your ESEA Grants

Office of Federal Programs

Monthly Training Session September 2026

Ohio THE HEART OF IT ALL™

# TODAY'S PRESENTERS

**1. Stephanie Hamburger**

Assistant Administrator – Office of Federal Programs

Stephanie.Hamburger@education.ohio.gov

**2. Chavon Harris**

Education Program Specialist – Office of Federal Programs

Chavon.Harris@education.ohio.gov

**3. Christina Greenwood**

Education Program Specialist – Office of Federal Programs

Christina.Greenwood@education.ohio.gov

**4. Kaylene Corcoran**

Education Program Specialist – Office of Federal Programs

Kaylene.Corcoran@education.ohio.gov

**5. Vickie Seal**

Education Program Specialist – Office of Federal Programs

Vickie.Seal@education.ohio.gov

**6. Jason Coleman**

Education Program Specialist – Office of Federal Programs

Jason.Coleman@education.ohio.gov

**7. Aaron Conn**

Senior Program Manager – Office of Federal Programs

Aaron.Conn@education.ohio.gov

# IN THE CHAT

Feel free to share your years of experience in education as well as your years in the current role of overseeing Federal Programs! (Feel free to add your title as well, we know educators wear *a lot* of hats!)

Ohio™ THE HEART OF IT ALL™

# TODAY'S DISCUSSION

1. Allocations and Budgeting
2. Final Reporting and Carryover of Funds
3. Reporting of Expiring Funds
4. Comparability
5. Maintenance of Effort
6. Monitoring

# FISCAL SUCCESS

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

1. Substantially Approved Date (SAD) – the date when you are legally authorized to begin obligating funds
2. Obligating Funds – when a grantee is committing money to a specific purpose
3. Period of Availability – beginning and ending date for a project
4. Expiring Funds Report – grantees must file the Report in late fall to utilize full liquidation period
5. Supplement, Not Supplant – In general, federal funds must enhance, add to and supplement services and programs that are offered with state and local funds; federal funds may not be used to replace any services and programs that were offered using state and local funds.

# ALLOCATIONS AND BUDGETING

# ESEA FISCAL TIMELINE – FY27

***Key Fiscal Dates for All LEAs:***

- Consolidated Application available **mid-June**
- LEAs received substantially approved date of **July 1**
- Final Expenditure Reports due September 30th
- Reallocation (adjusted final awards) **early January**
- Additional (swept) funds
- End of fiscal year **June 30**

# FEDERAL PROGRAMS TIMELINE

- This Office of Federal Programs Timeline highlights additional steps that LEAs complete for the ESEA grants.
- Some steps are not required for all LEAs. For instance, only some LEAs complete the Comparability report.
- For more information, speak with your Federal Program Specialist from the CCIP Address Book.

| Topic | Jul. | Aug. | Sep. | Oct. | Nov. | Dec. | Jan. | Feb. | Mar. | Apr. | May | Jun. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| ESEA Preliminary Allocations | ■ | | | | | | | | | | | |
| Final Expenditure Report (FER) | ■ | ■ | ■ | | | | | | | | | |
| Maintenance of Effort (MOE) | | ■ | ■ | ■ | ■ | | | | | | | |
| Nonpublic Data System (NPDS) Low-Income Identification | | | | ■ | ■ | | | | | | | |
| Expiring Funds Report | | | | ■ | ■ | ■ | | | | | | |
| Title I Waiver Requests | | | | | | ■ | | | | | | |
| Expired Funds Forfeited | | | | | | | ■ | | | | | |
| ESEA Final Allocations | | | | | | | ■ | ■ | | | | |
| Comparability | | | | | | | ■ | ■ | ■ | | | |
| ED STEPS One Needs Assessment and One Plan | | | | | | | ■ | ■ | ■ | ■ | | |
| Compliance Monitoring Reviews | | | | | | | ■ | ■ | ■ | ■ | ■ | |
| Nonpublic Data System (NPDS) Participation Window | | | | | | | | ■ | ■ | ■ | ■ | |
| Federal Low-Income Count System (FLICS) Verification | | | | | | | | | ■ | ■ | ■ | |

# FINAL EXPENDITURE REPORT - FER

# FINAL EXPENDITURE REPORT

| FY26 Consolidated App Process: | Deadline: |
|---|---|
| FY26 Budget Revisions | 6/30/26 |
| Obligation Period for FY26 (original and carryover) | 6/30/26<br>All FY26 funds (FY25 incoming carryover must be obligated by 9/30/26 or will be swept)<br>**-If your approved funding application includes summer spending you must obligate by 9/30** |
| **Project Cash Requests (PCRs)** | **9/16/26** |
| **Final Expenditure Reports (FERs)** | **09/30/26** |

# FINAL EXPENDITURE REPORT CONTINUED

Resources for your FER

- Your Grants Management DEW contact in CCIP address book
- Grants Management Manual
- Grants.Management@education.ohio.gov
- Grants Management DEW Site

# EXPIRING FUNDS REPORTING

# EXPIRING FUNDS REPORT (9/30 REPORT)

| Why report? | Who reports? | What to report? | When and Where to report? |
| --- | --- | --- | --- |
| • You can protect funds that are at risk of expiring in any grant | • Only those with expiring funds<br>• Only treasurer may save the reporting page | • FY26 expenditures obligated between Substantially Approved Date and **9/30/2026** | • Expiring Funds Reporting page within CCIP in late **2026** to early **2027** |

# EXPIRING FUNDS REPORTING PAGE

Please submit the Expiring Funds Report (formerly 9/30 Report) and Project Cash Requests (PCRs) for the reported amounts by 11:59 P.M. on **December 31, 2024**.

**Purpose:**

The purpose of the Expiring Funds Report is to allow an entity to report obligated expenditures in the final months of a federal award (typically July 1 to September 30) to prevent these funds from expiring and ensure the entity maximizes its allocation. The CCIP operates annually on the State Fiscal Year (FY) ending June 30. However, the federal award year ends September 30. If a grant is listed below, it means that funds were not fully expended, are in the final months of the performance period and are now at risk of expiring. By reporting an amount in the Expenditures box below, the entity may reduce the amount of funds that will expire. **The Department will sweep/remove expired amounts.** Special Note: Title I, Part A has a carryover limit of 15 percent from the award year to the following year. If the entity has a carryover amount that exceeds 15 percent, the excess amount is also at-risk and is displayed below.

**Instructions:**

• The entity's Fiscal Representative must submit the Expiring Funds Report by 11:59 p.m. on December 31, 2024.
• The entity's Fiscal Representative must also submit Project Cash Requests for the reported amounts by 11:59 p.m. on December 31, 2024.
• In the Expenditures box below, include expenditures that were obligated between the grant's FY25 Substantially Approved Date (shown below) and September 30 and were submitted in Fiscal Representative Approved status on a PCR by December 31. Please note, the reported expenditures cannot exceed the current fiscal year Substantially Approved budget amount.
• Retain fiscal records for audit purposes that demonstrate the costs were properly obligated and liquidated.

| Grant | Substantially Approved Date | Expiring Amount Due to End Period of Availability | Expiring Amount Due Carry Over Above Limit: | Expenditures to Be Applied Against Expiring Amount |
|---|---|---|---|---|
| *The name of the federal grant awarded to the entity.* | *The date that the entity submitted the grant in Authorized Representative Approved status.* | *The grant amount that is in its final months of the period of availability.* | *Special Note: Title I, Part A carry over is limited to 15 percent without a waiver.* | *The amount of obligations from the grant Substantially Approved Date (typically July 1) to September 30 that are drawn/liquidated (submitted by Project Cash Request) by December 31.* |
| Title I-A Improving Basic Programs | Monday, July 1, 2024 | $3,051,299.66 | $35,499,442.36 | $0.00 |
| Title I-D Neglected | Monday, July 1, 2024 | $249,638.30 | $0.00 | $0.00 |
| Title I-D Delinquent | Monday, July 1, 2024 | $333,370.55 | $0.00 | $0.00 |

# CARRYOVER OF FEDERAL FUNDS

# HOW MUCH CAN YOU CARRYOVER IN EACH GRANT?

a. Title I 50%, Title II 50%, Title IV 50%
b. Title I 15%, Title II 100%, Title IV 100%
c. Title I 100%, Title II 15%, Title IV 15%

# 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

# CARRYOVER IN CCIP

- **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 |

# CARRYOVER WAIVER

- Carryover waivers *for more than 15%* of Title I-A are available to eligible LEAs
  - Once every **three years**
- Carryover waiver page will populate in CCIP *after* the Expiring Funds report
  - Info on page pulls from FY26 FER – accurate ***if it is*** in FER Grants Management Final Approved status
- **Ensure you have a plan to spend the funds!**

# ESEA FISCAL TESTS

# 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 that are at least comparable to services provided in non-Title I schools.
- Certain LEAs are required to demonstrate that their school services are comparable. Currently in Ohio, around 200 LEAs must demonstrate comparability.
- The Department contacts your LEA if it is required to demonstrate comparability.
  - 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 in CCIP

# OVERVIEW:

# COMPARABILITY

- Written district comparability procedures reviewed within last three years
- Data Sources for establishing comparability are FY26 OEDS, Title I Building Eligibility, and EMIS
- Timeframe for review is January to March
- System available in CCIP & in OHID

For more information, please see the Comparability Frequently Asked Questions.

# MAINTENANCE OF EFFORT

- State determines if a district has maintained effort through Period H EMIS financial data.
- Districts must demonstrate that the level of state & local funding remains relatively constant year to year.
- The total must be **at least 90 percent** of the prior year's total.

# FAILURE TO MEET MOE

- If the LEA fails to maintain effort **more than once in a five-year period,** the Department of Education & Workforce must reduce the amount of funds under the covered programs in a fiscal year in the 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 to check MOE.

# FISCAL MONITORING

# FISCAL MONITORING

- ESEA Grants
- Budget reports
  - Financial Detail Report (FINDET)
  - Budget Ledger Report (BUDLED) by Function Codes
  - Budget Summary Report (BUDSUM) by Function Codes
  - Building Budgets by OPU
- Payroll Report (formerly Account Report)
- Voucher packets (Upon Request)
- Board policies with latest review dates

# 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)
3. What are your grant allocations this year?
4. Where would you find how much you carried over into FY27?
5. Do you have any expiring funds from September 30, 2026?
6. Are your equitable services programs in place?

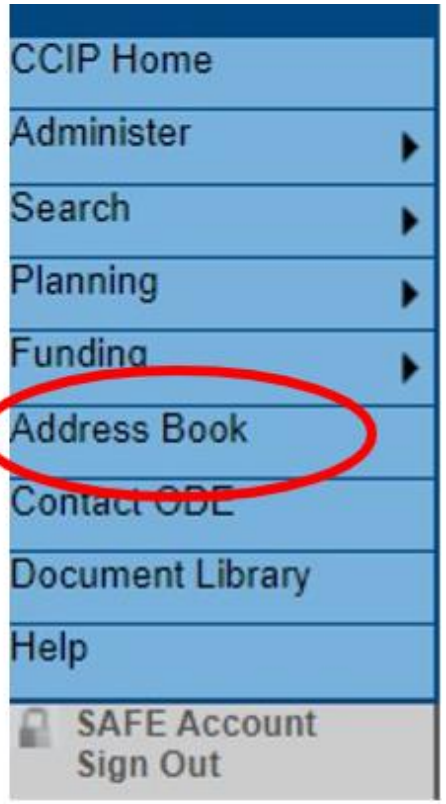
*If so, do you know the total service amount per non-public school?*



# Q & A SESSION



# CCIP – ADDRESS BOOK
# DISTRICT CONTACTS & DEW CONTACTS




General Contacts

| Application | Contact Type | Contact |
|---|---|---|
| Planning Tool | District Contact | [redacted] |
| ODE Grants Management | Grants Management Contact | Knowles, Tracy |
| Adjudicated Youth Contact-ESSA | District Contact | [redacted] |
| Foster Care Contact-ESSA | District Contact | |
| Homeless Liaison-ESSA | District Contact | |

Entitlement Contacts

| Application | Contact Type | Contact |
|---|---|---|
| Consolidated | District Contact<br>ODE Application Contact | [redacted]<br>JAMALEDDINE, ILHAM |
| ARP ESSER | District Contact<br>ODE Application Contact | |
| ARP IDEA | District Contact<br>ODE Application Contact | |
| ESSER State Activity Award | District Contact<br>ODE Application Contact | |

Close
**Name:** JAMALEDDINE, ILHAM
**Phone:** (614) 387-2216
**Fax:**
**Email:** lilly.jamaleddine@education.ohio.gov

Competitive Contacts

| Application | Contact Type | Contact |
|---|---|---|
| School Bus Purchase Program | District Contact<br>ODE Application Contact | [redacted]<br>BOWLIN, DAVID |

# ADDITIONAL TRAININGS

- OAASFEP Conference: Hilton Columbus at Easton
  - October 26th –27th, 2026
- Next Monthly Training Topic: Nonpublic Updates and Verification of Data
  - October 8th, 2026 at 9 a.m.
- Office of Federal Programs Open Office Hours: Quarterly

More information can be found on the training section of our webpage.




OHIO.ORG