

TITLE I 9/30 REPORT

PURPOSE

LEAs are only required to submit the 9/30 Report (Report of Expenditures and Obligations as of September 30) if they have Title I funds in excess of the 15% carryover rule in section 1127(a) of ESEA.

The purpose of the 9/30 Report is to provide documentation of expenditures and legal obligations from July 1 (or substantially approved date) through September 30, 2020 for your 2020-2021 program. Since September 30 is the end of the federal fiscal year, this information is needed to accurately determine that schools do not exceed the carryover limitation.

TITLE I CARRYOVER

The following steps can be used to check your carryover details. **Please note that your 2019-2020 ESEA Consolidated FER must be approved.**

1. Login to [DESE Web Applications](#)
2. Select ePeGS
3. Select Funding Application Menu
4. Select Current Funds Available from the left navigation.
5. Under TI.A select under row 3 Carryover select the amount that displays
6. **If row 17 "Required Expenditures/Obligations as of 9/30/2020" is greater than zero, you are required to submit a 9/30 Report by October 31, 2020.**

- ▶ ePeGS Homepage
- ▶ Funding Application Menu
 - ▶ Current Funds Available
 - ▶ College and Career Readiness
 - ▶ Quality Schools
 - ▶ Special Education
 - ▶ DESE Supervisor Approval
 - ▶ Awaiting Approval
- ▶ Report Menu
- ▶ Core Assurances
- ▶ Maintenance
- ▶ DESE Web Application Menu
- ▶ Logon/Logoff

Select the program(s) to be displayed

Available Programs

21st Century-Cohort 10
21st Century-Cohort 11
21st Century-Cohort 9
CARES Student Access

Selected Programs

ESEA Consolidated

Refresh Display

| Allocations | T.I.A | SW Pool | T.I.C | T.I.D-LEA | T.I.I.A | T.I.III-Imm | Title III-EL | Title IV.A | Title V.B |
|---|---------------------|---------------|---------------|---------------|--------------------|---------------|---------------|--------------------|--------------------|
| 1 Original Allocation | \$250,652.00 | \$0.00 | \$0.00 | \$0.00 | \$34,562.00 | \$0.00 | \$0.00 | \$18,463.00 | \$14,884.00 |
| 2 Allocation Adjustments | \$0.00 | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 3 Carryover | \$72,307.55 | \$0.00 | | \$0.00 | \$1,997.20 | \$0.00 | \$0.00 | \$489.52 | \$0.00 |
| 4 Carryover Adjustments | \$0.00 | \$0.00 | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 5 Allocation Sub Total (Line 1 + Line 2 + Line 3 + Line 4) | \$322,959.55 | \$0.00 | \$0.00 | \$0.00 | \$36,559.20 | \$0.00 | \$0.00 | \$18,952.52 | \$14,884.00 |
| ESEA Consolidated Transfers | | | | | | | | | |
| 6 Transferability Percentage | | | | | 100 % | | | 100 % | |
| 7 Current Year Transferability Cap ((Line 1 + Line 2) x Line 6) | | | | | N/A | | | N/A | |
| 8 Previous Year Transferability Remaining | | | | | N/A | | | N/A | |
| 9 Total Available For Transfer (Line 7 + Line 8) | | | | | \$36,559.20 | | | \$18,952.52 | |
| 10 Title I.I.A Transfer (+) | 0.00 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 |
| 11 Title IV.A Transfer (+) | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 12 Net Transferred | \$0.00 | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 13 Available After Transfers (Line 5 + Line 12) | \$322,959.55 | \$0.00 | \$0.00 | \$0.00 | \$36,559.20 | \$0.00 | \$0.00 | \$18,952.52 | \$14,884.00 |

Row 14 displays the maximum amount of carryover for 2020-2021. Row 17 lists the required expenditures/obligations as of 9/30. Carryover Waiver History displays the last year a carryover waiver was requested and received.



Total 2019-2020 Carryover Into 2020-2021

| | | |
|----|---|-----------------------|
| 1 | 2019-2020 Original Allocation | \$3,191,122.00 |
| 2 | + 2019-2020 Allocation Adjustment | (\$20,678.00) |
| 3 | + 2018-2019 Carryover into 2019-2020 | \$352,454.17 |
| 4 | + 2018-2019 Carryover Adjustment into 2019-2020 | \$0.00 |
| 5 | = Allocation Sub Total (Line 1 + Line 2 + Line 3 + Line 4) | \$3,522,898.17 |
| 6 | 2019-2020 Grand Total Expenditures | \$2,792,422.35 |
| 7 | 2019-2020 Regular Carryover (Public) into 2020-2021 | \$674,098.27 |
| 8 | + 2019-2020 Prop Share (Nonpublic) Carryover into 2020-2021 | \$56,377.55 |
| 9 | 2019-2020 CEIS Carryover into 2020-2021 | \$0.00 |
| 10 | = Total 2019-2020 Carryover Into 2020-2021 | \$730,475.82 |

Maximum 2019-2020 Carryover Allowed In 2020-2021

| | | |
|-----|---|-----------------------|
| 11 | 2019-2020 Original Allocation (Line 1) | \$3,191,122.00 |
| 12 | + 2019-2020 Transferability In | \$0.00 |
| 13 | = Maximum Carryover Base (Line 10 + Line 11) | \$3,191,122.00 |
| 13x | Percent Carryover Allowed | 15% |
| 14 | = Maximum Carryover (Line 12 x Line 13) | \$478,668.30 |

Excess Funds Calculation

| | | |
|----|--|---------------------|
| 15 | Total 2019-2020 Carryover Into 2020-2021 (Line 10) | \$730,475.82 |
| 16 | - Maximum 2019-2020 Carryover Allowed in 2020-2021 (Line 14) | \$478,668.30 |
| 17 | = Required Expenditures/Obligations as of 9/30/2020 (Line 15 - Line 16) | \$251,807.52 |
| 18 | - Reported Expenditures/Obligations as of 9/30/2020 | \$0.00 |
| 19 | - Excess Funds Released | \$0.00 |
| 20 | = 2019-2020 Excess Funds to be Released (Line 17 - Line 18 - Line 19) | \$251,807.52 |

Carryover Waiver History

| Waiver Year | Requested Date | Approved Date |
|-------------|----------------|---------------|
| | | |

SUBMITTING THE 9/30 REPORT

The 9/30 Report is located under ESEA Consolidated in [ePeGS](#) . If row 17 Required Expenditures/Obligations as of 9/30/2020 under Current Funds Available has an amount greater than zero, you are required to submit a 9/30 Report by October 31, 2020. The 9/30 Report should not be submitted before September 30, 2020 (due to expenditures and obligations incurred from July 1- September 30).

1. Login to [DESE Web Applications](#) (must be an ESEA Consolidated Authorized)
2. Select ePeGS
3. Select Funding Application Menu
4. Under Quality Schools select ESEA Consolidated
5. Year 2020-2021
6. Under 9/30 Report “Create 9/30 Report”
7. Under Program select Title I
8. If row 15 Required Expenditures/Obligations as of 9/30/2020 is greater than zero, **you are required to submit a 9/30 Report by October 31, 2020.**
9. On row 16 report expenditures and legal obligations from July 1 (or substantially approved date) through September 30, 2020 for your 2020-2021 program.

District/LEA: ██████████ Year: 2020-2021 Select a District

Funding Application: ESEA Consolidated - 9/30 Report - Title I Version: Initial Status: Created **TEST Server** Number Name

- ▶ ePeGS Homepage
- ▼ Funding Application Menu
 - ▶ Current Funds Available
 - ▶ College and Career Readiness
 - ▼ Quality Schools
 - ▶ ESEA Consolidated
 - ▶ Budget Application
 - ▶ Payment Request
 - ▼ 9/30 Report
 - ▶ Initial
 - ▶ Title I
 - ▶ Submittal and Approval
 - ▶ ESEA End-Of-Year Report
 - ▶ FER
 - ▶ Special Education
 - ▶ DESE Supervisor Approval
 - ▶ Awaiting Approval
 - ▶ Core Assurances
 - ▶ Maintenance
 - ▶ DESE Web Application Menu
 - ▶ Login/Logout

| Total 2019-2020 Carryover Into 2020-2021 | | |
|--|--|----------------|
| 1 | 2019-2020 Original Allocation | \$3,191,122.00 |
| 2 | + 2019-2020 Allocation Adjustment | (\$20,675.00) |
| 3 | + 2019-2020 Carryover into 2019-2020 | \$352,454.17 |
| 4 | + 2018-2019 Carryover Adjustments | \$0.00 |
| 5 | = Allocation Sub Total (Line 1 + Line 2 + Line 3 + Line 4) | \$3,522,898.17 |
| 6 | - 2019-2020 Expenditures | \$2,792,422.35 |
| 7 | = Total 2019-2020 Carryover Into 2020-2021 | \$730,475.82 |
| Maximum 2019-2020 Carryover Allowed In 2020-2021 | | |
| 8 | 2019-2020 Original Allocation (Line 1) | \$3,191,122.00 |
| 9 | + 2019-2020 Transferability In | \$0.00 |
| 10 | = Maximum Carryover Base (Line 8 + Line 9) | \$3,191,122.00 |
| 11 | x Percent Carryover Allowed | 15% |
| 12 | = Maximum Carryover (Line 10 x Line 11) | \$478,668.30 |
| Excess Funds Calculation | | |
| 13 | Total 2019-2020 Carryover Into 2020-2021 (Line 7) | \$730,475.82 |
| 14 | - Maximum 2019-2020 Carryover Allowed in 2020-2021 (Line 12) | \$478,668.30 |
| 15 | = Required Expenditures/Obligations as of 9/30/2020 (Line 13 - Line 14) | \$251,807.52 |
| 16 | - Reported Expenditures/Obligations as of 9/30/2020 [ESEA Budget Substantial Approval Date 07/01/2020] | 10000 |
| 17 | - Excess Funds Released | \$0.00 |
| 18 | = 2019-2020 Excess Funds to be Released (Line 15 - Line 16 - Line 17) | \$241,807.52 |

Carryover Waiver Request
Districts with a Title I-A allocation of \$50,000 or more may not carry over more than 15% of the funds allocated. The amount from Line 18 (\$251,807.52) will be released unless it is expended or obligated by September 30 or a waiver is requested and approved. DESE may grant a waiver of this limitation once every three years, if the request for waiver is reasonable and necessary. If the district requests a waiver, it is assuring these funds will be spent for allowable purposes during the 2020-2021 school year.

Does the district request a waiver for 2020-2021?

| Waiver Year | Requested Date | Approved Date |
|-------------|----------------|---------------|
| | | |

10. Select “Calculate Excess Funds” and “Save”
11. If row 18 Excess Funds to be Released is greater than zero, you may request a waiver of the maximum carryover rule. DESE may grant a waiver of the 15% carryover limitation once every three years, if the request for waiver is reasonable and necessary.

District/LEA: ██████████ Year: 2020-2021 Select a District

Funding Application: ESEA Consolidated - 9/30 Report - Title I Version: Initial Status: Created **TEST Server** Number Narr

- ▶ ePEGS Homepage
- ▶ Funding Application Menu
 - ▶ Current Funds Available
 - ▶ College and Career Readiness
 - ▶ Quality Schools
 - ▶ ESEA Consolidated
 - ▶ Budget Application
 - ▶ Payment Request
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 - ▶ FER
- ▶ Special Education
 - ▶ DESE Supervisor Approval
 - ▶ Awaiting Approval
- ▶ Report Menu
- ▶ Core Assurances
- ▶ Maintenance
- ▶ DESE Web Application Menu
- ▶ Logon/Logoff

| Total 2019-2020 Carryover Into 2020-2021 | | |
|--|--|----------------|
| 1 | 2019-2020 Original Allocation | \$3,191,122.00 |
| 2 | + 2019-2020 Allocation Adjustment | (\$20,678.00) |
| 3 | + 2018-2019 Carryover into 2019-2020 | \$352,454.17 |
| 4 | + 2018-2019 Carryover Adjustments | \$0.00 |
| 5 | = Allocation Sub Total (Line 1 + Line 2 + Line 3 + Line 4) | \$3,522,898.17 |
| 6 | - 2019-2020 Expenditures | \$2,792,422.35 |
| 7 | = Total 2019-2020 Carryover Into 2020-2021 | \$730,475.82 |

| Maximum 2019-2020 Carryover Allowed In 2020-2021 | | |
|--|--|----------------|
| 8 | 2019-2020 Original Allocation (Line 1) | \$3,191,122.00 |
| 9 | + 2019-2020 Transferability In | \$0.00 |
| 10 | = Maximum Carryover Base (Line 8 + Line 9) | \$3,191,122.00 |
| 11 | x Percent Carryover Allowed | 15% |
| 12 | = Maximum Carryover (Line 10 x Line 11) | \$478,668.30 |

| Funds Funds Calculation | | |
|-------------------------|---|--|
| 13 | Total 2019-2020 Carryover Into 2020-2021 (Line 7) | \$730,475.82 |
| 14 | - Maximum 2019-2020 Carryover Allowed in 2020-2021 (Line 12) | \$478,668.30 |
| 15 | = Required Expenditures/Obligations as of 9/30/2020 (Line 13 - Line 14) | \$251,807.52 |
| 16 | - Reported Expenditures/Obligations as of 9/30/2020 | [ESEA Budget Substantial Approval Date 07/01/2020] 10000 |
| 17 | = Excess Funds Released | \$241,807.52 |
| 18 | = 2019-2020 Excess Funds to be Released (Line 15 - Line 16 - Line 17) | \$241,807.52 |

Carryover Waiver Request
Districts with a Title I.A allocation of \$50,000 or more may not carry over more than 15% of the funds allocated. The amount from Line 18 (\$251,807.52) will be released unless it is expended or obligated by September 30 or a waiver is requested and approved. DESE may grant a waiver of this limitation once every three years, if the request for waiver is reasonable and necessary. If the district requests a waiver, it is assuring these funds will be spent for allowable purposes during the 2020-2021 school year.

Does the district request a waiver for 2020-2021? Yes No

| Waiver Year | Requested Date | Approved Date |
|-------------|----------------|---------------|
| | | |

12. The Carryover Waiver Request can be made on the 9/30 Report by selecting “Yes” and “Save”
13. On the Submittal and Approval page select “Submit”

FREQUENTLY ASKED QUESTIONS AND ANSWERS

1. **Who is required to submit a 9/30 Report?**
LEAs are required to submit a 9/30 Report if they have Title I funds in excess of the 15% carryover rule. The carryover limitation only applies to LEAs with a Title I allocation of \$50,000 or more.

2. **How do I tell if my LEA has funds in excess of the carryover limitation?**
After the 2019-2020 ESEA Consolidated Final Expenditure Report (FER) is approved, check the Title I Carryover Details on the Current Funds Available Page in ePeGS. Select “**Current Funds Available**” from the menu on the left, and then click on the carryover amount in Row 3 under TI.A. If row 17 "Required Expenditures/Obligations as of 9/30/2020" is greater than zero, the district/LEA is required to submit a 9/30 Report.

3. **Does the carryover limitation apply to all LEAs?**
The carryover limitation only applies to LEAs with a Title I allocation of \$50,000 or more.

4. **May a LEA request a waiver of the maximum carryover rule?**
Yes. DESE may, once every three years, waive the 15% Title I carryover limitation if DESE determines that the request of the LEA is reasonable and necessary.

For the 2020-2021 school year the following CARES Act waiver applies.

Title I, Part A Carryover Limitation

- 1) DESE may waive the 15% carryover limitation for LEAs with a Title I.A allocation of \$50,000 or more
- 2) LEAs may request this waiver even if they have done so in one of the last two years.
- 3) LEAs are still required to submit the 9/30 Report (Report of Expenditures and Obligations as of September 30) if they have Title I.A funds in excess of the 15% carryover rule in section 1127(a) of the ESEA

5. What is the timeframe for the expenditures and obligations reported on the 9/30 Report?

LEAs should include **all expenditures and legal obligations** as of September 30, 2020 incurred for their school year 2020-2021 project. Do not include expenditures that were claimed on the 2019-2020 FER.

6. Are the excess carryover funds in addition to the funds that I have approved in my budget?

No. The excess funds are included in the carryover on the Current Funds Available page. If your LEA does not spend or obligate the excess amount before September 30 or does not request the waiver, these funds will be released from the funds available for the LEA.

7. Why does my 9/30 Report not show a “SUBMIT” button?

The “SUBMIT” button is available on the 9/30 Report when the Authorized Representative login information is used. For audit purposes, the submit key is the same as a signature and only the Authorized Representative has the *submit* capabilities at the LEA level.

8. Is documentation required to support obligations/expenditures as of September 30, 2020 on the 9/30 Report - Row 16 Reported Expenditures/Obligations as of 9/30/2020.

Yes. The LEA must retain documentation to support obligations/expenditures as of September 30, 2020 and make available upon request.

9. What are legal obligations?

The following table shows when an obligation is made as defined by EDGAR (Education Department General Administrative Regulations).

| IF THE OBLIGATION IS FOR... | THEN THE OBLIGATION IS MADE... | EXAMPLES |
|---|--|---|
| Acquisition of real or personal property. | On the date on which the subgrantee makes a binding written commitment to acquire the property. <i>(Including materials/supplies and miscellaneous items such as meeting registrations.)</i> | A LEA may include the current year payment amount on a lease/purchase as long as a written contract to acquire the property is signed by all parties involved before September 30. Purchase orders for supplies, materials, or equipment must be signed and delivered by September 30 to be considered an obligation. |

| IF THE OBLIGATION IS FOR... | THEN THE OBLIGATION IS MADE... | EXAMPLES |
|---|--|---|
| Personal services by an employee of the LEA. | When the services are performed. | A LEA may include either the amount paid (check written) or the amount actually earned as of September 30. The entire amount of a teacher's contract cannot be considered an obligation for this report. |
| Personal services by a contractor who is not an employee of the LEA. | On the date on which the subgrantee makes a binding written commitment to obtain the services. | If the LEA contracts for work or services from someone who is not an employee of the LEA, the obligation is made once all parties involved sign a written contract for the work or services. |
| Performance of work other than personal services. | On the date on which the subgrantee makes a binding written commitment to obtain the work. | If the LEA contracts for work or services from someone who is not an employee of the LEA, the obligation is made once all parties involved sign a written contract for the work or services. |
| Public utility services. | When the subgrantee receives the services. | When the subgrantee receives the services. |
| Travel. | When the travel is taken. | When the travel is taken. |
| Rental or real or personal property. | When the subgrantee uses the property. | On a lease agreement for mobile units, the LEA may claim either the amount actually paid (check written) by September 30 or a prorated amount based upon the number of days used as of September 30. |
| A pre-agreement cost that was properly approved by the State under the cost principles. | On the first day of the project period. | On the first day of the project period. |

Reference: 34 CFR 76.707 and 2CFR Part 200.309

TITLE I CARRYOVER LIMITATION TIMELINE (9/30 REPORT)

September 30 is the end of the federal fiscal year. The 9/30 Report documents obligations/expenditures from July 1, 2020 thru September 30, 2020 for your 2020-2021 program. The carryover limitation is based on expenditures and obligations in 15 months. The 2019-2020 FER covers the first 12 months (July 1 through June 30th). The 9/30 Report covers the remaining 3 months (July 1 through Sept 30 of the current year).

If carryover into 2020-2021 year is greater than 15% and the LEAs Title I.A allocation is \$50,000 or more, the 9/30 Report is required.

| Grant Period | Obligation Period | FER Reporting Period | 9/30 Report |
|---|---|---|---|
| July 1, 2019 - June 30, 2020 | Date of Substantially Approved Application thru June 30, 2020 | July 1, 2019 - September 30, 2020 | July 1, 2020 - September 30, 2020 |
| Period during which funds may be obligated and expended. | Obligations occur during the grant period, but only after a substantially approved budget application has been submitted. | Expenditures for obligations made during the obligation period (date of substantially approved application – June 30) are due by September 30, 2020. | Expenditures and obligations incurred for the 2020-2021 project year. |
| 2019-2020 Program Year = July 1, 2019 thru June 30, 2020 Approval of the <u>FER</u> applies carryover to 2020-2021 year. | | | |
|  | | | |
| 9/30 Report of obligations/expenditures from July 1, 2020 – September 30, 2020 | | |  |
| Total expenditures and obligations used to calculate excess funds. | | | |
|  | | | |

CONTACT INFORMATION

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