



# FINANCIAL AND ADMINISTRATIVE SERVICES

## Federal Fiscal Management

February 4, 2014

Missouri Department of Elementary  
and Secondary Education

# Communication from DESE

- ❑ Administrative Memos

<http://dese.mo.gov/am/fas/index.html>

- ❑ NCLB – Federal Program Listserv

<http://dese.mo.gov/divimprove/fedprog/FedProListservArchives.htm>

- ❑ IDEA – Special Education ListServ (SELS)

[http://dese.mo.gov/se/Listserv\\_Archives.html#ListServ](http://dese.mo.gov/se/Listserv_Archives.html#ListServ)

# FY14 Special Education & NCLB Finance Due Dates

Title	Services Year	Due Date
FY14 Part B and NCLB Budget Applications	2013-14	July 1, 2013
FY13 ECSE Expenditure Report	2012-13	Sept. 17, 2013
FY13 Part B and NCLB FERs	2012-13	Sept. 30, 2013
Last day to Obligate Title I.A Excess Carryover	2013-14	Sept. 30, 2013
Public Placement Fund Application	2012-13	Oct. 31, 2013
High Need Fund Application	2012-13	Nov. 30, 2013
Request to Release Prop Share Carryover Funds	2013-14	March 1, 2014
FY14 Part B and NCLB Budget Application Amendments	2013-14	April 30, 2014

# FY15 NCLB Allocations

- ❑ USED uses census poverty information to calculate NCLB grants
- ❑ Census data by LEA is available on the web
- ❑ Comparison of 2012 Census Data with 2011 by state, Missouri's change in the national poverty share increased by 1.96%
- ❑ Preliminary allocations are available by mid April
- ❑ Final allocations are available by the end of June

# Federal IDEA Part B Funds



IDEA Part B Entitlement funds (Section 611) are Federal funds your District/LEA receives to help support your special education program and implement IDEA.

2013-14 \$169 million Part B

# Federal IDEA Part B Funds Formula

Three separate components in formula:

1. **Base Amount;**
2. **Population Count (includes ALL students)**
  - September Enrollment
  - Home School
  - Non-Public
  - Neglected/Delinquent
3. **Poverty Count (includes ALL students)**
  - Free/Reduced Lunch Count

# Grant Cycle vs. Obligation Period vs. FER Reporting Period

Grant Cycle	Obligation Period	FER Reporting Period
July 1 – June 30	Date of Substantially Approved Application – June 30	July 1 – September 30
Period during which funds may be obligated and expended.	Obligations occur during the grant cycle, but <u>only after a substantially approved budget application has been submitted.</u>	Expenditures for obligations made <u>during the obligation period (date of substantially approved application – <b>June 30</b>)</u> may be reported up until September 30.

# When is an Obligation Made?

<b>IF THE OBLIGATION IS FOR--</b>	<b>THEN THE OBLIGATION IS MADE--</b>
<b>Acquisition of real or personal property</b>	<b>On the date the school district makes a binding written commitment to acquire the property</b>
<b>Rental of real or personal property</b>	<b>When the school district uses the property</b>
<b>Personal services by an employee of the school district</b>	<b>When the services are performed</b>
<b>Personal services by a contractor who is not an employee of the school district</b>	<b>On the date the school district makes a binding written commitment to obtain the services</b>
<b>Performance of work other than personal services</b>	<b>On the date the school district makes a binding written commitment to obtain the work</b>
<b>Public utility services</b>	<b>When the school district receives the services</b>
<b>Travel</b>	<b>When the travel is taken</b>

EDGAR §76.707

# Separate Tracking



All federal funds MUST be tracked separately from other funding sources.

## ❑ EDGAR 76.730

- Records shall be kept that fully show the amount of Federal funds received and how the funds are expended.

## ❑ EDGAR 80.20

- A grantee shall use fiscal control and fund accounting procedures that insure proper disbursement of and accounting for Federal funds.

## ❑ MO Financial Accounting Manual

- Federal funds generally require separate identification and reporting within the LEA's audit report.

# Resources

- ❑ General Federal Guidance

- EDGAR – Education Department General Administrative
- OMB Circulars

<http://dese.mo.gov/fas/GeneralFederalGuidance.html>

- ❑ DESE Accounting Manual (School Finance)

[http://dese.mo.gov/divadm/finance/acct\\_manual/](http://dese.mo.gov/divadm/finance/acct_manual/)

- ❑ Individuals with Disabilities Education Act (IDEA) Regulations

<http://www2.ed.gov/legislation/FedRegister/finrule/2006-3/081406a.pdf>

- ❑ MO State Plan for Special Education

<http://dese.mo.gov/se/stateplan/index.html>

- ❑ NCLB Consolidated Federal Programs Administrative Manual

❑ <http://dese.mo.gov/divimprove/fedprog/documents/qs-fc-admin-manual-June-2012.pdf>

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