



FINANCIAL AND ADMINISTRATIVE SERVICES

NCLB Fiscal Management

March 20, 2014

Missouri Department of Elementary
and Secondary Education

AGENDA

- ❑ Overview of Consolidated Application in ePeGS
- ❑ Separate Tracking
- ❑ NCLB Flexibility: Title VI, REAP-Flex, Transferability & Schoolwide Pool
- ❑ Building Level Allocations and Expenditures
- ❑ Supplant Requirements
- ❑ Internal Controls
- ❑ Allowable Costs



Consolidated Application



ePeGS Public Application



▼ User Applications

▼ DESE Web Applications

▶ ePeGS

▶ Missouri Comprehensive Data System (MCDS)

▼ Financial & Administrative Services

▶ Annual Report of the County Clerk to the State Board of Education

▶ Annual Secretary of the Board Report (ASBR)

▶ School Finance

▼ Nonpublic System Only

▶ Nonpublic Registration Form

▼ Office of Special Education

▶ Special Education: Early Childhood

▼ Report



Funding Application Menu



District/LEA: 026-006 JEFFERSON CITY

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Current Funds Available Screen

- ❑ Shows the current funds available for all funding applications which are part of the ePeGS system
- ❑ Data on this page is real-time current information



Current Funds Available

Funding Application: Current Funds Available

Number

Select the program(s) to be displayed

Available Programs

MO Afterschool Reading
 Child Care
 Homeless Education
 MO Preschool Project

Selected Programs

NCLB Consolidated

Refresh Display

	Allocations	T.I.A	SW Pool	T.I.C	T.I.D-LEA	T.II.A	T.II.D	T.III-Imm	T.III-LEP	T.IV.A	T.VI.B
1	Original Allocation	<u>\$1,615,436.00</u>	\$0.00	\$0.00	<u>\$0.00</u>	<u>\$330,642.00</u>	\$0.00	\$5,000.00	<u>\$44,692.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
2	Allocation Adjustments	<u>(\$75,748.00)</u>		<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
3	Carryover	<u>\$352,674.57</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$17,401.29</u>	<u>\$0.00</u>	<u>\$5,848.42</u>	<u>\$3,405.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
4	Carryover Adjustments	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
5	Allocation Sub Total (Line 1 + Line 2 + Line 3 + Line 4)	\$1,892,362.57	\$0.00	\$0.00	\$0.00	\$348,043.29	\$0.00	\$10,848.42	\$48,097.00	\$0.00	\$0.00



Separate Tracking



Accounting Code Overview

Section: C - Accounting Codes

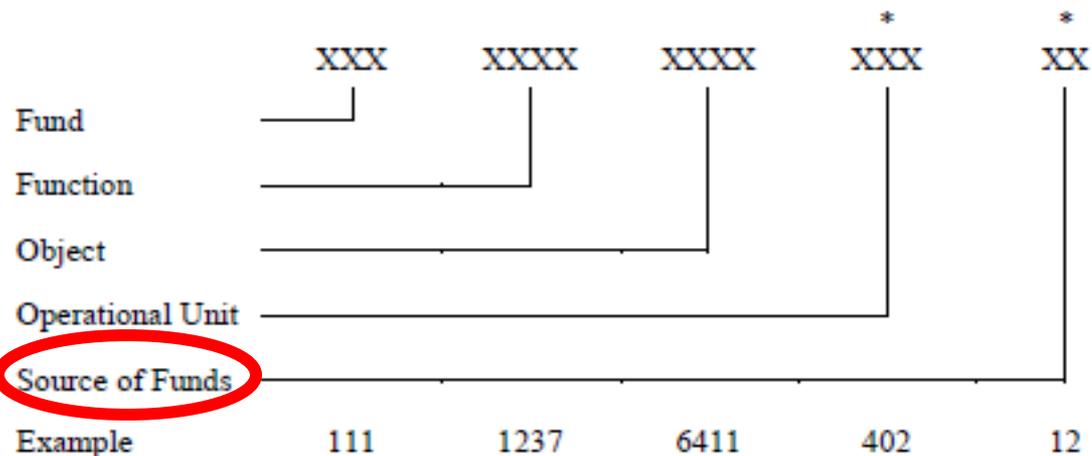
Subject: Accounting Code Overview

Code Structure

The overall account code structure is designed to standardize account coding across all LEAs. It creates a common language for use in controlling, recording, accumulating and reporting the activities of the school districts.

This accounting code structure is designed to satisfy many uses by segmenting the code into several dimensions. Each dimension has a set of descriptors that permits the retrieval of information in whole or in part to answer commonly asked questions. In addition, revenues and expenditures can be aggregated using one or more dimensions of the account code.

The code ranges of the basic system are illustrated below:



* Optional Use



Accounting Records

Funds Available: \$140,382.00

Administration Costs Rate: 100.00 %

Restricted Indirect Costs Rate: 0.14 %

<u>Accounting Manual</u>	6100 Certificated Salaries	6150 Noncertificated Salaries	6200 Employee Benefits	6300 Purchased Services	6400 Materials & Supplies	6500 Capital Outlay	6600 Other	Total
<u>1100</u> Regular Instruction	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>1200</u> Supplemental Instruction	72478.00	37535.00	20978.00	0.00	4600.00	0.00	0.00	135591.00
<u>1942</u> Supplemental Education Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00



Accounting Records

- ❑ Use Accounting Codes in the Missouri Financial Accounting Manual
- ❑ These codes include Fund Code, Function Code, Object Code, Operational Code, and Source of Funds Code
- ❑ Source of Funds/Project Code should be used to identify individual federal programs
- ❑ Program person should work closely with the finance person to make sure the accounting system is set up appropriately



Accounting Records - Example

ACCOUNT CODE	ACCOUNT DESCRIPTION
002-1251-6241-402-051-871	TITLE I FED PROG TCHR INS DB
002-1251-6241-404-051-871	TITLE I FED PROG TCHR INS RB
002-1251-6241-406-051-871	TITLE I FED PROG TCHR INS WR
OBJECT 6241 TOTAL	Group Health/Dental/Life Insurance
001-2219-6312-871-051-871	TITLE I 10% PD INSERVICE
001-3912-6312-871-051-871	TITLE I PARENT INVOLV SERVICES
OBJECT 6312 TOTAL	Training/Tuition
001-2219-6343-871-051-871	TITLE I 10% PD TRAVEL/TRAINING
OBJECT 6343 TOTAL	Travel
001-1251-6411-871-051-871	TITLE I FED PRG SUPPLIES
001-2119-6411-871-051-871	TITLE I PUPIL NEED SUPPLY
001-3912-6411-871-051-871	TITLE I PARENT INVOLV SUPPLIES
OBJECT 6411 TOTAL	Supplies



Accounting Records - Example

11-2211-6232-04-40	Title II A non-cert FICM			0.00
11-2211-6240-00-40	Dir Service Med Prot			0.00
11-2211-6312-62-10	Title II - Hs			
09/05/2012 AP 06574	00055237 059209	Study Island	purch services	1,615.95
09/05/2012 AP 06575	00055180 90076843	Discovery Education	purch services	942.50
11-2211-6312-62-10	Account Totals:			<u>2,558.45</u>
11-2211-6312-62-40	Title II - Elem			
09/05/2012 AP 06574	00055237 059209	Study Island	purch services	1,615.95
09/05/2012 AP 06575	00055180 90076843	Discovery Education	purch services	942.50
11-2211-6312-62-40	Account Totals:			<u>2,558.45</u>

Reap Money

Reap Money



Accounting Records - Example

TRACE #	FD	ACCOUNT CODE	ACCOUNT NAME	ENTRY POSTING		PO#	PER	SUPPLIER NAME	MONTH	CHECK #	AMOUNT
				TYPE	DESCRIPTION						
738	2	1251 6111.20	TITLE I SALARIES	M	SALARY & WH. - 5	0	JAA		09/2012		7,083.33
1154	2	1251 6111.20	TITLE I SALARIES	M	SALARY & WH. - 5	0	JAA		10/2012		7,083.33
1710	2	1251 6111.20	TITLE I SALARIES	M	SALARY & WH. - 5	0	JAA		11/2012		7,083.33
2097	2	1251 6111.20	TITLE I SALARIES	M	SALARY & WH. - 5	0	JAA		12/2012		7,083.33
2401	2	1251 6111.20	TITLE I SALARIES	M	SALARY & WH. - 5	0	JAA		01/2013		7,083.33
2798	2	1251 6111.20	TITLE I SALARIES	M	SALARY & WH. - 5	0	JAA		02/2013		7,083.33
3210	2	1251 6111.20	TITLE I SALARIES	M	SALARY & WH. - 5	0	JAA		03/2013		7,083.33
3583	2	1251 6111.20	TITLE I SALARIES	M	SALARY & WH. - 5	0	JAA		04/2013		7,083.33
3898	2	1251 6111.20	TITLE I SALARIES	M	SALARY & WH. - 5	0	JAA		05/2013		7,083.33
4226	2	1251 6111.20	TITLE I SALARIES	M	SALARY & WH. - 5	0	JAA		06/2013		7,083.33
4273	2	1251 6111.20	TITLE I SALARIES	M	SALARY & WH. - 5	0	JAA		06/2013		7,083.33
4407	2	1251 6111.20	TITLE I SALARIES	M	SALARY & WH. - 5	0	JAA		06/2013		7,083.37
YTD BUDGET: -89,100.00 YTD: 37,125.00 CM YTD: 37,125.00 YTD ENCUM: 0.00 YTD BUD BAL: -51,975.00 TOTAL: 85,000.00											

Accounting Records - Example

	6100 Certificated Salaries	6150 Noncertificated Salaries	6200 Employee Benefits	6300 Purchased Services	6400 Materials & Supplies	6500 Capital Outlay	6600 Other	Total
1100 Regular Instruction	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00 0.00
1200 Supplemental Instruction	49900.00 46070.83	12273.10 12195.78	24317.06 14297.56	0.00 0.00	2000.00 229.12	0.00 0.00	0.00	88490.16 72793.29
1942 Supplemental Education Services	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00 0.00
2100 Non Instructional Support Services	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	8000.00 0.00	0.00 0.00	0.00	8000.00 0.00
2200 Professional Development	10000.00 0.00	0.00 0.00	9000.00 0.00	9621.60 0.00	8698.77 0.00	0.00 0.00	0.00	37320.37 0.00
2500 Transportation and Maintenance	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00 0.00
2557 School Choice Transportation	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00 0.00
3512 Early Childhood Instruction	39100.00 39270.84	0.00 0.00	13068.90 11355.41	0.00 0.00	1750.55 0.00	0.00 0.00	0.00	53919.45 50626.25
3711 Non-Public Services	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00 0.00
3900	0.00	0.00	0.00	0.00	344.43			344.43

NCLB Flexibility



NCLB Flexibility

- ❑ Transferability – allows the LEA to transfer the funds to another eligible NCLB program
- ❑ Reap Flex – allows the LEA to budget funds for allowable uses under other NCLB programs
- ❑ Schoolwide Program – allows the school to spend Title I funds for all students
- ❑ Schoolwide Pool – allows the LEA to pool Title I and other programs funds



Title VI SRSA program

LEAs receive funds directly from the US Office

- ❑ Eligibility:
- ❑ ADA is fewer than 600; and
- ❑ Locale code of 7 or 8
- ❑ Allowable Uses under programs: Title I.A, Title II.A, Title II.D, Title III, Title IV, and Title V
- ❑ MUST be supplemental



Title VI.B

Rural and Low-Income Program

LEAs receive funds through the NCLB
Consolidated application in ePeGS

Eligibility:

- ❑ Rural but not eligible to receive SRSA grant
- ❑ Locale code 6, 7, or 8
- ❑ 20% or more children ages 5-17 are from families with incomes below poverty line
- ❑ Allowable Uses under programs: Title I.A, Title II.A, Title II.D, Title III, Title IV, and Title V
- ❑ MUST be supplemental



Transferability

Title VI of NCLB authorizes LEAs the flexibility to target funds to programs that most effectively address the needs of the school.

- ❑ Funds transferred are subject to rules and requirements of the programs to which the funds are transferred, including the set-aside provisions.
- ❑ The LEA must notify DESE of its intent to “transfer” funds. This is carried out on the Funds Available page in the budget application.



Transferability

	NCLB Consolidated Transfers	TI.A	SW Pool	TI.C	TI.D-LEA	TII.A
6	Transferability Percentage					100 %
7	Current Year Transferability Cap (Line 1 + Line 2) x Line 6					N/A
8	Previous Year Transferability Remaining					N/A
9	Total Available For Transfer (100% of Line 5)					\$42,828.48
10	Title II.A Flex (+) 	21414.24				
11	Title II.D Flex (+)	0.00				0.00
12	Title IV.A Flex (+)	0.00				0.00
13	Net Transferred	\$21,414.24				(\$21,414.24)
14	Available After Transfers (Line 5 + Line 13)	\$176,360.52	\$0.00	\$0.00	\$0.00	\$21,414.24



Transferability Payment Chart

Funding Application: Title I - Transferability Payment Report Version: Request 2 Status: Payment Processed

	TIA	TILA	Total
Total Funds Available	56250.18	0	56250.18
Funds Transferred to TIA	0	11544.00	11544.00
Amount Budgeted Under TIA	56250.18	11544.00	67794.18
Amount Paid To Date	0.00	4707.81	4707.81
Balance Available	56250.18	6836.19	63086.37

REAP-Flex

- ❑ Allows an LEA to budget one grant's allocation against another grant's function codes
- ❑ 'Show REAP-Flex' button is displayed on the appropriate budget pages when the check box is selected on the Funds Available page



REAP-Flex

LEAs that qualify for the Small Rural School Achievement (SRSA) grant are eligible to use NCLB REAP-Flex authority.

Title II.A is the only grant that can use REAP-Flex in the budget grid

- The LEA can select from available function codes under Title I.A, II.D, III-Immigrant & LEP, Title IV.A and Title V



REAP-Flex

	Allocations	TIA	SW Pool	TI.C	TI.D-LEA	TII.A
1	Original Allocation	<u>\$84,851.00</u>	\$0.00	\$0.00	<u>\$0.00</u>	<u>\$13,927.00</u>
2	Allocation Adjustments	<u>\$0.00</u>		<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
3	Carryover	<u>\$4,366.00</u>		<u>\$0.00</u>	<u>\$0.00</u>	<u>\$331.00</u>
4	Carryover Adjustments	<u>\$0.00</u>		<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
5	Allocation Sub Total (Line 1 + Line 2 + Line 3 + Line 4)	\$89,217.00	\$0.00	\$0.00	\$0.00	\$14,258.00

District chooses to employ its REAP-Flex eligibility.

	NCLB Consolidated Transfers	TIA	SW Pool	TI.C	TI.D-LEA	TII.A
6	Transferability Percentage					50 %
7	Current Year Transferability Cap ((Line 1 + Line 2) × Line 6)					\$6,963.50
8	Previous Year Transferability Remaining					\$0.00
9	Total Available For Transfer (Line 7 + Line 8)					\$6,963.50



REAP-Flex – Available Function Codes

Available REAP-Flex Function Codes

TII.D - 2210 Professional Development
TIII-Img - 1000 Instruction
TIII-Img - 2210 Professional Development
TIII-LEP - 1000 Instruction
TIII-LEP - 2210 Professional Development
TIV.A - 1000 Instruction

Selected REAP-Flex Function Codes

TII.D - 1000 Instruction
TII.D - 2120 Guidance Services
TV - 2210 Professional Development



Calculate Total

Save & Continue

Save

Continue

Edits

View Plan Goals

Compare Budget Grids

Show REAP-Flex

Hide REAP-Flex



REAP-Flex – Budget Grid

Funding Application: **TITLE II.A - Budget Grid** Version: Initial Status: Approved

Funds Available: \$14,258.00

Administration Costs Rate: 100.00 %

Restricted Indirect Costs Rate: 1.13 %

<u>Accounting Manual</u>	6100 Certificated Salaries	6150 Noncertificated Salaries	6200 Employee Benefits	6300 Purchased Services
1100 Regular Instruction	0.00	0.00	0.00	0.00
2200 Professional Development	0.00	0.00	0.00	0.00
2600 Planning and Evaluation	0.00	0.00	0.00	0.00
3711 Non-Public Services	0.00	0.00	0.00	0.00
T.I.A - 1200 Supplemental Instruction	7000.00	0.00	7258.00	0.00
Program Costs Subtotal	7000.00	0.00	7258.00	0.00



Title I Targeted Assistance vs. Schoolwide Programs

How Title I funds may be used to benefit low-achieving students depends on whether the Title I school using the funds operates a schoolwide program or a targeted assistance program.



Title I Targeted Assistance Program

- Title I funds may be used only for supplementary educational services for children identified as having the greatest educational need.
- Title I funds may be used to provide Professional Development for teachers who work with participating children.



Title I Schoolwide Program

- ❑ Uses the key elements of Title I to upgrade the entire educational program of a school so that all students can reach high educational standards
- ❑ A school operating a schoolwide program is not required to identify specific students as eligible to participate in the schoolwide program



Schoolwide Pool – Consolidating Funds

- ❑ School treats the funds it is consolidating like a single “pool” of funds
- ❑ The funds from the contributing programs lose their identity
- ❑ School has greater flexibility to support activities without concern about which program funded a particular activity, or if the activities are allowable under the program



Schoolwide Pool

Allocations to Served Attendance Centers

<div style="text-align: center;"> <input type="button" value="Distribute Amount Evenly"/> <input type="button" value="Save"/> </div>												
Attendance Center	Grade Span	School Improvement Status	Approved Schoolwide Plan	Title I Status	Total Percent Economic Deprivation	Total Allocated to Attendance Center	\$ Per Pupil	Public Low Income	Public Allocation	Contribute to SW Pool	Nonpublic Low Income	Nonpublic Allocation
4025	CALLAWAY HILLS ELEM.	K-05	<input checked="" type="checkbox"/>	Served	59.79%	168000.00	\$1,000.00	168	\$168,000.00	<input checked="" type="checkbox"/>	0	\$0.00
4080	SOUTH ELEM.	K-05	<input checked="" type="checkbox"/>	LEA Discretion	55.31%	5000.00	\$1,000.00	172	\$0.00	<input type="checkbox"/>	5	\$5,000.00
4040	EAST ELEM.	K-05	<input checked="" type="checkbox"/>	Served	53.61%	208000.00	\$1,000.00	197	\$197,000.00	<input checked="" type="checkbox"/>	11	\$11,000.00
5020	THORPE J. GORDON ELEM.	K-05	<input type="checkbox"/>	Served	45.50%	141950.00	\$850.00	160	\$136,000.00	<input type="checkbox"/>	7	\$5,950.00



Contribute to Schoolwide Pool

Select the program(s) that will contribute to the Schoolwide Pool

Available Programs

Title I School Improvement (a)
 Special Education Part B Entitlement
 SE_State and Local Funds
 School Improvement Grant (g) (SIG) ARRA

Selected Programs

State and Local Funds

Attendance Center Distribution	Title I	State and Local Funds	Total
Total Available For Schoolwide Pool Budgeting			
Funds Already Budgeted			
Total Available For Schoolwide Pool	\$305,756.76	\$1,300,000.00	\$1,605,756.76
Y WRIGHT CITY WEST ELEM*	\$197,128.10	900000.00	\$1,097,128.10
Y WRIGHT CITY EAST ELEM*	\$108,628.66	400000.00	\$508,628.66
Total Distributed to Schoolwide Pool	\$305,756.76	\$1,300,000.00	\$1,605,756.76
Total Available Remaining	\$0.00	\$0.00	\$0.00
Percentage of Pool Total	19.041287%	80.958713%	100.000000%

* Building in School Improvement

Building Code	Building Name	Public Enrollment	State and Local Funds	Dollars Per Child
1050	WRIGHT CITY HIGH	414.30	1850229.80	\$ 4,465.92
3000	WRIGHT CITY MIDDLE	346.92	1328156.44	\$ 3,828.42
4020	WRIGHT CITY WEST ELEM	440.71	\$ 900,000.00	\$ 2,042.16
4040	WRIGHT CITY EAST ELEM	240.00	\$ 400,000.00	\$ 1,666.67



Schoolwide Pool – Payment Request

Payment Grid - Schoolwide Pool

Payment Request Amounts will be automatically calculated based on actual **cumulative** expenditure data. The formula used to calculate the payment request amount is

Actual **Cumulative** Program Year Expenditure to Date - Amount Paid to Date

Expenditure cells will be grayed out where \$0.00 has been budgeted.

Current Funds Available: \$ 10,079,275.00
Amount Budgeted (REVISION 1): \$ 10,079,275.00
Amount Paid To Date: \$ 3,938,738.35
Balance Available: \$ 6,140,536.65
Monthly Payment Amount: \$ 2,721,164.39
Administration Costs Rate: 100.00 % **Restricted Costs Rate:** 3.80 %

[View Schoolwide Pool Details](#)



Accounting Manual	6100 Certificated Salaries	6150 Noncertificated Salaries	6200 Employee Benefits	6300 Purchased Services	6400 Materials & Supplies	6500 Capital Outlay	6600 Other	Total
1000 Instruction	551547.00 383992.45	371045.00 172722.79	230224.00 119039.77	6926632.00 4655438.92	90000.00 50416.40	0.00 0.00	0.00 0.00	8169448.00 5381610.33
2000 Support Services	186300.00 134657.47	436853.00 315375.11	171593.00 111671.69	970892.00 625538.10	55000.00 33993.91	0.00 0.00	0.00 0.00	1820638.00 1221236.28
3000 Community Services	0.00 0.00	67510.00 43881.99	19179.00 13174.14	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	86689.00 57056.13
4000 Facilities Acquisition and Construction	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00
5000 Long and Short Term Debt	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	2500.00 0.00	0.00 0.00	2500.00 0.00
Program Costs Subtotal	518649.92	531979.89	243885.60	5280977.02	84410.31	0.00	0.00	6659902.74

Schoolwide Pool Payment Chart

Funding Application: Schoolwide Pool Allocation Report - Payment Request Version: Request 3 Status: Submitted

Payment Distribution Across Funding Streams

	State-Loc*	TIA	TIIA	Total
Amount Budgeted (REVISION 1)	\$9,841,486.93	\$211,835.78	\$25,952.29	\$10,079,275.00
Amount Paid To Date	\$3,848,559.35	\$78,864.96	\$11,314.04	\$3,938,738.35
Net Allocation	\$5,992,927.58	\$132,970.82	\$14,638.25	\$6,140,536.65
Payment Request Percentage	97.596154 %	2.165459 %	0.238387 %	100.000000 %
Portion Of Funds Requested	\$2,655,751.79	\$58,925.70	\$6,486.90	\$2,721,164.39

* Funds are not paid through this request as they are received by other means.

Schoolwide Pool – FER Distribution

Funding Application: NCLB Consolidated - FER Summary Version: Initial Status:

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Distribution of Expenditures by Funding Source

	T1.A	T1-ARRA	T1.C	T1.D-LEA	T1D-LEA-ARRA	T1I.A	T1I.D	T2D-ARRA	TIII-Imm	TIII-LEP	TIV.A	TVI.B	Other Schoolwide Pool	FER Program Totals
T1.A	\$8,858.91	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,858.91
T1.A-ARRA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SW Pool	\$352,541.89 21.396851%	\$0.00 0.000000%	\$1,295,092.56 78.603149%	\$1,647,634.45 100.000000%										
T1.C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
T1.D-LEA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
T1.D-LEA-ARRA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
T1I.A	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$57,858.88	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$57,858.88
T1I.D	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
T1I.D-ARRA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TIII-Imm	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TIII-LEP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,527.97	\$0.00	\$0.00	\$0.00	\$12,527.97
TIV.A	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TVI.B	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total by Fund Source	\$361,400.80	\$0.00	\$0.00	\$0.00	\$0.00	\$57,858.88	\$0.00	\$0.00	\$0.00	\$12,527.97	\$0.00	\$0.00	\$1,295,092.56	\$1,726,880.21

Building Level Allocations



Title I Breakdown of Allocation (BOA)

Used in identifying eligible Title I schools attendance areas:

- ❑ Area of major scrutiny during USED monitoring process
- ❑ The worksheet helps LEAs appropriately plan services for eligible schools
- ❑ Every LEA must complete the BOA
- ❑ Nonpublic information must be included



Title I

Breakdown of Allocations – Step 1

Steps 1 and 2 are locked. Data displayed appears as it was when the page was last saved on 6/26/2012. Unlock Steps 1 and 2

Building Details [Title I Nonpublic Enrollment Report](#)

Attendance Center	Category	Grade Span	Federal Accountability Designation	Approved Schoolwide Plan	Feeder Patterns	Public Enrollment	Public # Low Income	Nonpublic Enrollment	Nonpublic # Low Income	Total Percent Economic Deprivation
1050 REPUBLIC HIGH	High School	09-12		<input type="checkbox"/>	<input type="checkbox"/>	1123.01	414.87	7.00	0.00	36.71%
3000 REPUBLIC MIDDLE	Middle School	06-08		<input type="checkbox"/>	<input type="checkbox"/>	1045.77	444.27	6.00	0.00	42.24%
4000 EARLY CHILDHOOD CENTER	Kindergarten	PK-PK		<input type="checkbox"/>	<input type="checkbox"/>	0.00	0.00	4.00	0.00	0.00%
4050 PRICE ELEMENTARY	Elementary School	K-05		<input type="checkbox"/>	<input type="checkbox"/>	543.50	254.50	7.00	0.00	46.23%
4060 MCCULLOCH ELEMENTARY	Elementary School	K-05		<input type="checkbox"/>	<input type="checkbox"/>	547.00	223.00	3.00	0.00	40.55%
4070 SCHOFIELD ELEMENTARY	Elementary School	K-05		<input type="checkbox"/>	<input type="checkbox"/>	606.00	288.00	6.00	0.00	47.06%
4080 LYON ELEMENTARY	Elementary School	K-05		<input type="checkbox"/>	<input type="checkbox"/>	585.50	291.50	15.00	0.00	48.54%
TOTALS						4,450.78	1,916.14	48.00	0.00	

These enrollment counts have been reviewed and the LEA assures the counts are correct and can provide documentation supporting their accuracy upon request.

LEA and Grade Category Summary

	Total Enrollment	Total # Low Income	Total Percent Economic Deprivation
Kindergarten Total	4.00	0.00	0.00%
Elementary School Total	2,313.00	1,057.00	45.70%
Middle School Total	1,051.77	444.27	42.24%
High School Total	1,130.01	414.87	36.71%
District Total	4,498.78	1,916.14	42.59%



Title I

Breakdown of Allocations – Step 2

The ranking option selection list only includes options applicable to LOGAN-ROGERSVILLE R-VIII.

Ranking Option 1. Exempt: Single attendance area district (no overlapping grades) ▼

Exempt: Single attendance area district

Attendance Center	Category	Grade Span	School Improvement Status	Approved Schoolwide Plan	Total Percent Economic Deprivation	Title I Status
4020 LOGAN-ROGERSVILLE PRIMARY	Elementary School	PK-01	SIL1	<input type="checkbox"/>	37.11%	Served
4030 LOGAN-ROGERSVILLE ELEMENTARY	Elementary School	02-03	SIL1	<input type="checkbox"/>	36.80%	Served
4040 LOGAN-ROGERSVILLE UPPER ELEM.	Elementary School	04-06		<input type="checkbox"/>	36.10%	Not Served
3050 LOGAN-ROGERSVILLE MIDDLE	Middle School	07-08		<input type="checkbox"/>	28.49%	Not Served
1050 LOGAN-ROGERSVILLE HIGH	High School	09-12		<input type="checkbox"/>	24.57%	Not Served



Title I

Breakdown of Allocations – Step 3

Funds Available				
Title I.A Allocation	+ Transferred In	= Total Subject to Set Asides	+ Carryover	= Total to be Distributed
\$304,873.00	\$0.00	\$304,873.00	\$8,529.65	\$313,402.65

Accreditation Status

General Set Asides	Total	Public	Nonpublic
Administration = direct admin cost + indirect cost (recommended 8% or less)	0.00	\$0.00	na
Parent Involvement (1% minimum if allocation > \$500,000 = \$3,048.73)	0.00	\$0.00	\$0.00
Homeless Suggested Methods	6000.00	\$6,000.00	na
Preschool	0.00	\$0.00	na
Summer School	0.00	\$0.00	\$0.00
Neglected	0.00	\$0.00	na
Delinquent (funds in addition to TI.D)	0.00	\$0.00	na
Salary Differential	0.00	\$0.00	\$0.00
Lease or Lease/Purchase	0.00	\$0.00	na
Carryover/Additional Funds (optional)			
Description:			
	\$0.00	0.00	0.00
Professional Development for Highly Qualified Teachers and Paraprofessionals (5% minimum = \$15,243.65)			
<input checked="" type="checkbox"/> The LEA certifies it does not need the required 5% of Title I.A funds for professional development activities to ensure teachers who are not highly qualified become highly qualified. (Section 1119)	0.00	\$0.00	\$0.00



Title I

Breakdown of Allocations – Step 4

Allocations to Served Attendance Centers

Attendance Center	Grade Span	School Improvement Status	Approved Schoolwide Plan	Title I Status	Total Percent Economic Deprivation	Total Allocated to Attendance Center	\$ Per Pupil	Public Low Income	Public Allocation	Contribute to SW Pool	Nonpublic Low Income	Nonpublic Allocation
0 NORTH PARK ELEM.	K-02	SIL2	<input checked="" type="checkbox"/>	Served	63.76%	222727.66	\$1,048.03	206.52	\$216,439.47	<input type="checkbox"/>	6.00	\$6,288.19
0 GRATZ BROWN ELEM.	03-05	SIL2	<input checked="" type="checkbox"/>	Served	63.40%	379387.41	\$1,048.03	357.00	\$374,147.25	<input type="checkbox"/>	5.00	\$5,240.16
0 SOUTH PARK ELEM.	PK-02	SIL2	<input checked="" type="checkbox"/>	Served	61.25%	178919.93	\$1,048.03	164.72	\$172,631.74	<input type="checkbox"/>	6.00	\$6,288.19
Total Allocated to all Attendance Centers						\$781,035.00	Totals:	728.24	\$763,218.46		17.00	\$17,816.54
Difference (Total Distribution Amount for Attendance Centers - Total Allocated)						\$0.00						



Budget Revisions

- ❑ Revisions must be submitted and approved prior to obligation of funds
- ❑ April 30 deadline for application amendments
- ❑ Final Expenditure Report (FER) allows 10% variance in approved object codes
- ❑ Compare budgets with anticipated expenditures
- ❑ Funds expended outside the approved budget will be district expense



10% Variance Example

Expenditures in approved object codes may not exceed 10% of the total amount budgeted within each of the approved programs.

<u>Accounting Manual</u>	6100 Certificated Salaries	6150 Noncertificated Salaries	6200 Employee Benefits	6300 Purchased Services	6400 Materials & Supplies	Total
<u>1100</u> Regular Instruction	427602.00	0.00	148145.00	0.00	0.00	575747.00
<u>2200</u> Professional Development	90425.00	0.00	13255.00	97249.00	13000.00	213929.00
<u>2600</u> Planning and Evaluation	0.00	0.00	0.00	0.00	0.00	0.00
<u>3711</u> Non-Public Services	0.00	0.00	0.00	15000.00	0.00	15000.00
Program Costs Subtotal	518027.00	0.00	161400.00	112249.00	13000.00	804676.00



Supplant Requirements



NCLB Supplement-Not-Supplant

Requirement: An LEA shall use Federal funds received under NCLB programs only to supplement the funds that would, **in the absence of such Federal funds**, be made available from non-Federal sources for the activities authorized under the individual programs, and not to supplant such funds.



NCLB Supplement-Not-Supplant

KEY Question: What would have happened in the absence of federal funds?

LEA cannot use federal funds to pay for services, staff, programs, or materials that would otherwise be paid with state or local funds.



Allowable Costs

Basic Guidelines:

- ❑ All costs must be necessary, reasonable, allocable and legal under state and local law
- ❑ All costs must conform with federal law and grant terms, and must be adequately documented



Internal Controls



Internal Controls

- ❑ LEAs must maintain “effective controls and accountability”
- ❑ LEAs must adequately safeguard all federal funds and property
- ❑ LEAs must assure that all federal funds and property are used solely for authorized purposes
- ❑ Auditors are required to test internal controls



Budget Control

- ❑ NCLB Consolidated Application is due **July 1**
- ❑ Actual expenditures must be compared with budgeted amounts for each grant **on a routine basis**
- ❑ Amendments to the approved application must be submitted **prior to obligation of funds**



Guidance documents

Education Department General Administrative Regulations (EDGAR)

<http://www2.ed.gov/policy/fund/reg/edgarReg/edgar.html>

OMB Circulars

<http://www.whitehouse.gov/omb/circulars>

Fiscal Guidance For Federal Grant Programs

<http://dese.mo.gov/fas/documents/fas-GeneralFederalGuidance.pdf>

Consolidated Federal Programs Administrative Manual

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



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