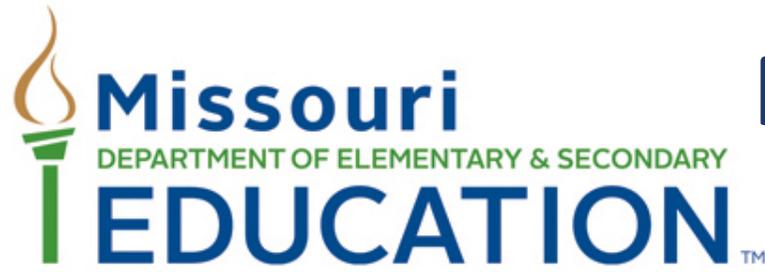


SPECIAL EDUCATION FINANCE PRESENTS:



NEW DIRECTORS FINANCE ACADEMY FUNDING PERIODS

AUGUST 2020





OBLIGATION OF FUNDS

OBLIGATION OF FUNDS

- To obligate funds is to reserve, commit, or set-aside for a specific activity or purpose.
- Federal funds cannot be obligated until the Budget Application is submitted or July 1st, **whichever date is later.**

WHAT MAKES AN OBLIGATION

IF THE OBLIGATION IS FOR...	THEN THE OBLIGATION PERIOD BEGINS...
General Purchases	On the date the district/LEA creates/generates a purchase order to acquire the item. The district/LEA must not issue purchase orders intended to be paid with IDEA Part B federal funds until the Budget Application has been submitted or July 1 st , whichever is later.
Personal Services by an Employee of the District/LEA	On the date the services are performed. For teachers, the obligation begins on the date the work is performed NOT when the contract is signed because teachers are employees of the district/LEA. The district/LEA may not pay employees with IDEA Part B federal funds until the Budget Application has been submitted or July 1 st , whichever is later.
Personal Services by a Contractor who is not an Employee of the District/LEA	On the date the district/LEA makes a binding written commitment (signs contract) to obtain the services. This includes contracts with individuals to provide specific services (i.e. OTs, PTs, and tutors). The district/LEA must not enter into a binding written commitment (sign contract) intended to be paid with IDEA Part B federal funds until the Budget Application has been submitted or July 1 st , whichever is later.
Non-Personal Services by a Contractor who is not an Employee of the District/LEA	On the date the district/LEA makes a binding written commitment (signs contract) to obtain the work. This includes contracts with companies or entities to provide services (i.e. janitorial company, bus company). The district/LEA must not enter into a binding written commitment (sign contract) intended to be paid with IDEA Part B federal funds until the Budget Application has been submitted or July 1 st , whichever is later.
Travel	On the date the travel is performed. The district/LEA must not pay for travel expenses with IDEA Part B federal funds until the Budget Application has been submitted or July 1 st , whichever is later.
Public Utility Services	On the date the district/LEA receives the services. The district/LEA must not pay for utility services with IDEA Part B federal funds until the Budget Application has been submitted or July 1 st , whichever is later.
Acquisition of mobile units	On the date the district/LEA makes a binding written commitment (signs contract) to acquire the property. The district/LEA must not enter into a binding written commitment (sign contract) intended to be paid with IDEA Part B federal funds until the Budget Application has been submitted or July 1 st , whichever is later.
Rental of Real or Personal Property	On the date the district/LEA begins to use the property. The district/LEA shall not pay for rental property with IDEA Part B federal funds until the Budget Application has been submitted or July 1 st , whichever is later.

OBLIGATION EXAMPLES

Examples	Date Budget Application Submitted	Date District Can Obligate Funds	Date the Obligation was Made	Use Federal Funds?
Sped Teacher Payroll	June 12, 2020	July 1, 2020	July 25, 2020 (date began work)	Yes
Sped Director Payroll	July 31, 2020	July 31, 2020	July 10, 2020 (date began work)	No
Purchase Order-Sped Books	June 1, 2020	July 1, 2020	July 5, 2020 (date PO created)	Yes
Purchase Order-Balance Seats	June 1, 2020	July 1, 2020	June 15, 2020 (date PO created)	No
OT/PT Contracted Services	June 15, 2020	July 1, 2020	July 1, 2020 (date contract signed)	Yes
Handicapped Transp Contract	July 1, 2020	July 1, 2020	May 15, 2020 (date contract signed)	No

*Was Budget Application submitted prior to July 1st? If yes, use July 1st as the date district can begin obligating federal funds. If submitted after July 1st, use the date the Budget Application was submitted as the date district can begin obligating funds.

PRIOR OBLIGATIONS

- Utilize state, county, or local funds to pay expenditures that were obligated prior to the Budget Application being submitted or July 1st (whichever date is later).
- Do NOT use Federal funds



PERIOD OF AVAILABILITY

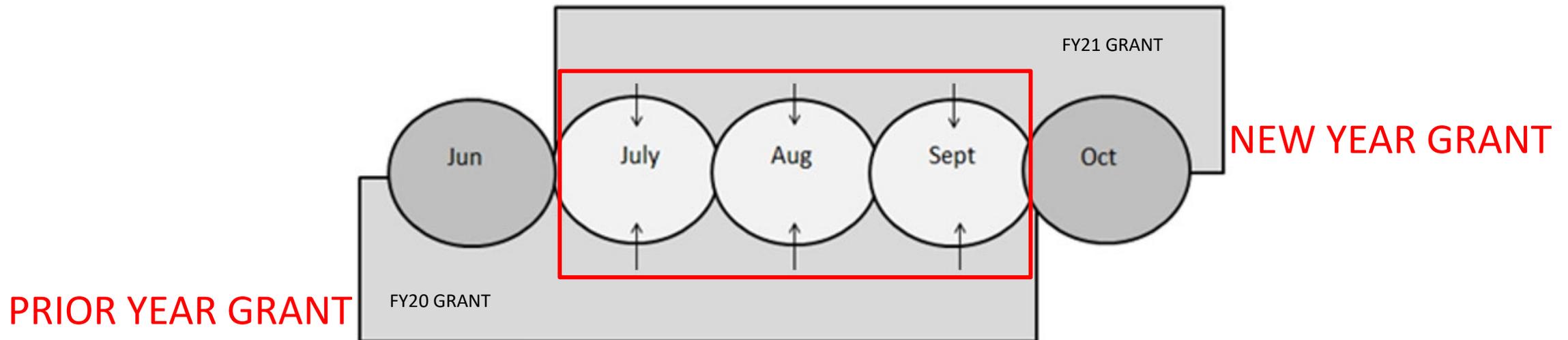
PERIOD OF AVAILABILITY

- The period of availability is from the substantial approval date of the budget application up until the date the FER is submitted (but no later than September 30)
- The district/LEA has 3 extra months (July, August, September) from the end of the fiscal year to continue to code expenditures and request funds if the funds were obligated prior to June 30.
- This creates overlapping grant cycles where the district/LEA is coding expenditures for 2 fiscal years of grants simultaneously in the same general ledger
- **This is very difficult to track and code – USE CAUTION!!**

OVERLAPPING GRANT CYCLES

- Overlapping grant cycles means the district/LEA is coding expenditures for 2 different grant cycles simultaneously in the same general ledger.
- Must account for expenditures paid with prior year (FY20) grant funds and expenditures paid with new year (FY21) grant funds.

OVERLAPPING GRANT CYCLES



OVERLAPPING GRANT CYCLES – ASBR/FER

Code these with current year project codes:

IDEA Part B = 44100

ECSE 611 = 44200

ECSE 619 = 44201



July 1, 2019-
June 30, 2020
Expenditures

Input into FY20
ASBR

Auto Fill into
FY20 FER

Code these with prior year project codes:

IDEA Part B = 44199

ECSE 611 = 44299

ECSE 619 = 44298



Overlapping
July 1, 2020-Sept
30, 2020
Expenditures
from FY20

Input into FY21
ASBR

Manually Add
into FY20 FER

OVERLAPPING GRANT CYCLES - REPORTING

Item	Reporting Year
Months	July, August, September
Grant Cycle (ePeGS)	FY20 (Prior Year)
General Ledger	FY21 (New Year)
Coding	Use Prior Year Codes in FY21 General Ledger (44199, 44299, 44298)
ASBR	FY21 (will not auto pull into Final Expenditure Report for correct year) Manual Adjustment will have to be made in FER

CONSIDERATIONS FOR OVERLAPPING GRANT CYCLES

- Can continue to request grant funds until September 30th as long as:
 - The obligation occurred prior to June 30th
 - Have remaining grant funds
 - AND the FER has not been submitted
- Specific coding requirements must be met due to coding expenditures from different grant years in the same general ledger

TRACKING OVERLAPPING GRANT CYCLES

MISSOURI SCHOOL DISTRICT A
GENERAL LEDGER
2020-2021

FD	FUNC	OBJ	LOC	SRCE	PROG		BUDGET	YTD	MONTH
*** FUNCTION 1221 : SE SPECIAL EDUCATION AND RELATED SERVICES									
200	1221	6111	4020	4	44100	SE CERTIFIED SALARIES	-80,000.00	2,500.00	2,500.00
200	1221	6111	4020	4	44199	SE CERTIFIED SALARIES	-5,000.00	5,000.00	5,000.00
200	1221	6111	1050	3	12210	SE CERTIFIED SALARIES	-30,000.00	3,000.00	3,000.00

IDEA Part B federal project code indicates which grant funds are paying the expenditure (44100=FY21, 44199=FY20).

PAYMENT REQUESTS FOR OVERLAPPING GRANT CYCLES

- District/LEA may make 2 payment request in the same month for each grant cycle

FD	FUNCOBJ	LOC	SRCE	PROG		BUDGET	YTD	MONTH	
*** FUNCTION 1221 : SE SPECIAL EDUCATION AND RELATED SERVICES									
200	1221	6111	4020	4	44100	SE CERTIFIED SALARIES	-80,000.00	2,500.00	2,500.00
200	1221	6111	4020	4	44199	SE CERTIFIED SALARIES	-5,000.00	5,000.00	5,000.00
200	1221	6111	1050	3	12210	SE CERTIFIED SALARIES	-30,000.00	3,000.00	3,000.00

JULY PAYMENT REQUEST	JULY PAYMENT REQUEST
FY21 Grant (New Year)	FY20 Grant (Prior Year)
\$2,500	\$5,000



SUMMER PAYROLL

- June Payroll = FY20 General Ledger (coded as current year expenditure)
- July Payroll = FY21 General Ledger (coded as prior year expenditure)
- August Payroll = FY21 General Ledger (coded as prior year expenditure)

OPTION: PAY AS GO (OVERLAPPING GRANT CYCLES)

USE THIS OPTION TO NOT CLOSE OUT FISCAL IN JUNE

Payroll	Payroll Paid with	Coded in G/L	Project Code	Payment Request	Payroll Paid to Employee
June Payroll	Federal Funds	June FY20	44100, 44200, 44201	June	June
July Payroll	Federal Funds	July FY21	44199, 44299, 44298	July	July
August Payroll	Federal Funds	August FY21	44199, 44299, 44298	August	August

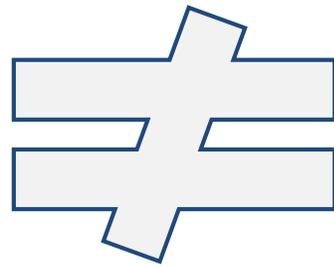
CAUTION WITH OVERLAPPING GRANT CYCLES

- Funds from a new grant cycle may not be used for obligations that occurred in the prior grant cycle.
- Ensure funds from the prior grant cycle are continuing to be requested and that new grant funds are not being utilized

OLD OBLIGATIONS CAN'T BE PAID WITH **NEW** GRANT YEAR FUNDS

FY20

OBLIGATION



FY21

IDEA FUNDS

WHAT TO DO

- Do **NOT** use new year (FY21) grant funds to pay
- Use prior year (FY20) grant funds to pay (because it was obligated during the Period of Availability)
- OR, can use state funds to pay
- OR, can use local funds to pay
- OR, can use county funds to pay

ACTIVITY

OBLIGATION OF FUNDS

Determine if IDEA funds can be utilized for each obligation example.

OBLIGATION OF FUNDS ACTIVITY

OBLIGATION OF FUNDS ACTIVITY

Determine the date the district can begin to obligate IDEA Part B federal funds for each expense listed below.

Budget Application Submission Date	Type of Purchase	Date Purchase Can Be Made
June 20, 2020	Purchase Order for Special Education Books	
June 30, 2020	Purchase Order for a Special Education Conference	
July 1, 2020	Salary and Benefits for Special Education Director	
June 15, 2020	Sign a Contract with a Speech Therapist	
June 22, 2020	Pay for Travel Expenses	
August 30, 2020	Sign a Contract for Bus Transportation	
July 15, 2020	Purchase Order for Special Education Supplies	
June 26, 2020	Sign a Contract for OT/PT Services	
August 15, 2020	Salary and Benefits for Special Education Teacher	
July 25, 2020	Charge Credit Card for Software License	



OBLIGATION OF FUNDS ACTIVITY - ANSWERS

OBLIGATION OF FUNDS ACTIVITY

Determine the date the district can begin to obligate IDEA Part B federal funds for each expense listed below.

Budget Application Submission Date	Type of Purchase	Date Purchase Can Be Made
June 20, 2020	Purchase Order for Special Education Books	July 1, 2020
June 30, 2020	Purchase Order for a Special Education Conference	July 1, 2020
July 1, 2020	Salary and Benefits for Special Education Director	July 1, 2020
June 15, 2020	Sign a Contract with a Speech Therapist	July 1, 2020
June 22, 2020	Pay for Travel Expenses	July 1, 2020
August 30, 2020	Sign a Contract for Bus Transportation	August 30, 2020
July 15, 2020	Purchase Order for Special Education Supplies	July 15, 2020
June 26, 2020	Sign a Contract for OT/PT Services	July 1, 2020
August 15, 2020	Salary and Benefits for Special Education Teacher	August 15, 2020
July 25, 2020	Charge Credit Card for Software License	July 25, 2020



ACTIVITY

PERIOD OF AVAILABILITY

Determine the correct period of availability for each expense and the project code that should be utilized in the general ledger.

PERIOD OF AVAILABILITY ACTIVITY

PERIOD OF AVAILABILITY ACTIVITY

Taking into consideration when the expenditure was obligated and paid, select which IDEA Part B grant funds and project code should be utilized for the expenses listed below.

Expenditure	Obligation Date	Paid Date	General Ledger Year	Grant Funds	Coding
Supplies	6/5/20	6/20/20	FY20 2019-2020	<input type="checkbox"/> FY20 <input type="checkbox"/> FY21	<input type="checkbox"/> 44100 (Current Year) <input type="checkbox"/> 44199 (Prior Year)
Supplies	6/25/20	7/8/20	FY21 2020-2021	<input type="checkbox"/> FY20 <input type="checkbox"/> FY21	<input type="checkbox"/> 44100 (Current Year) <input type="checkbox"/> 44199 (Prior Year)
Supplies	7/7/20	7/16/20	FY21 2020-2021	<input type="checkbox"/> FY20 <input type="checkbox"/> FY21	<input type="checkbox"/> 44100 (Current Year) <input type="checkbox"/> 44199 (Prior Year)
Travel	6/1/20	6/10/20	FY20 2019-2020	<input type="checkbox"/> FY20 <input type="checkbox"/> FY21	<input type="checkbox"/> 44100 (Current Year) <input type="checkbox"/> 44199 (Prior Year)
Travel	6/15/20	7/10/20	FY21 2020-2021	<input type="checkbox"/> FY20 <input type="checkbox"/> FY21	<input type="checkbox"/> 44100 (Current Year) <input type="checkbox"/> 44199 (Prior Year)
Travel	7/12/20	7/14/20	FY21 2020-2021	<input type="checkbox"/> FY20 <input type="checkbox"/> FY21	<input type="checkbox"/> 44100 (Current Year) <input type="checkbox"/> 44199 (Prior Year)
Equipment	6/9/20	6/28/20	FY20 2019-2020	<input type="checkbox"/> FY20 <input type="checkbox"/> FY21	<input type="checkbox"/> 44100 (Current Year) <input type="checkbox"/> 44199 (Prior Year)
Equipment	6/17/20	7/14/20	FY21 2020-2021	<input type="checkbox"/> FY20 <input type="checkbox"/> FY21	<input type="checkbox"/> 44100 (Current Year) <input type="checkbox"/> 44199 (Prior Year)
Equipment	7/11/20	7/20/20	FY21 2020-2021	<input type="checkbox"/> FY20 <input type="checkbox"/> FY21	<input type="checkbox"/> 44100 (Current Year) <input type="checkbox"/> 44199 (Prior Year)
Contract Payment	6/6/20	6/8/20	FY20 2019-2020	<input type="checkbox"/> FY20 <input type="checkbox"/> FY21	<input type="checkbox"/> 44100 (Current Year) <input type="checkbox"/> 44199 (Prior Year)
Contract Payment	6/25/20	7/5/20	FY21 2020-2021	<input type="checkbox"/> FY20 <input type="checkbox"/> FY21	<input type="checkbox"/> 44100 (Current Year) <input type="checkbox"/> 44199 (Prior Year)
Contract Payment	7/3/20	7/18/20	FY21 2020-2021	<input type="checkbox"/> FY20 <input type="checkbox"/> FY21	<input type="checkbox"/> 44100 (Current Year) <input type="checkbox"/> 44199 (Prior Year)
Payroll	6/11/20	6/24/20	FY20 2019-2020	<input type="checkbox"/> FY20 <input type="checkbox"/> FY21	<input type="checkbox"/> 44100 (Current Year) <input type="checkbox"/> 44199 (Prior Year)
Payroll	6/25/20	7/25/20	FY21 2020-2021	<input type="checkbox"/> FY20 <input type="checkbox"/> FY21	<input type="checkbox"/> 44100 (Current Year) <input type="checkbox"/> 44199 (Prior Year)
Payroll	7/5/20	7/25/20	FY21 2020-2021	<input type="checkbox"/> FY20 <input type="checkbox"/> FY21	<input type="checkbox"/> 44100 (Current Year) <input type="checkbox"/> 44199 (Prior Year)



PERIOD OF AVAILABILITY ACTIVITY - ANSWERS

PERIOD OF AVAILABILITY ACTIVITY

Taking into consideration when the expenditure was obligated and paid, select which IDEA Part B grant funds and project code should be utilized for the expenses listed below.

Expenditure	Obligation Date	Paid Date	General Ledger Year	Grant Funds	Coding
Supplies	6/5/20	6/20/20	FY20 2019-2020	<input type="checkbox"/> FY20 <input type="checkbox"/> FY21	<input type="checkbox"/> 44100 (Current Year) <input type="checkbox"/> 44199 (Prior Year)
Supplies	6/25/20	7/8/20	FY21 2020-2021	<input type="checkbox"/> FY20 <input type="checkbox"/> FY21	<input type="checkbox"/> 44100 (Current Year) <input type="checkbox"/> 44199 (Prior Year)
Supplies	7/7/20	7/16/20	FY21 2020-2021	<input type="checkbox"/> FY20 <input type="checkbox"/> FY21	<input type="checkbox"/> 44100 (Current Year) <input type="checkbox"/> 44199 (Prior Year)
Travel	6/1/20	6/10/20	FY20 2019-2020	<input type="checkbox"/> FY20 <input type="checkbox"/> FY21	<input type="checkbox"/> 44100 (Current Year) <input type="checkbox"/> 44199 (Prior Year)
Travel	6/15/20	7/10/20	FY21 2020-2021	<input type="checkbox"/> FY20 <input type="checkbox"/> FY21	<input type="checkbox"/> 44100 (Current Year) <input type="checkbox"/> 44199 (Prior Year)
Travel	7/12/20	7/14/20	FY21 2020-2021	<input type="checkbox"/> FY20 <input type="checkbox"/> FY21	<input type="checkbox"/> 44100 (Current Year) <input type="checkbox"/> 44199 (Prior Year)
Equipment	6/9/20	6/28/20	FY20 2019-2020	<input type="checkbox"/> FY20 <input type="checkbox"/> FY21	<input type="checkbox"/> 44100 (Current Year) <input type="checkbox"/> 44199 (Prior Year)
Equipment	6/17/20	7/14/20	FY21 2020-2021	<input type="checkbox"/> FY20 <input type="checkbox"/> FY21	<input type="checkbox"/> 44100 (Current Year) <input type="checkbox"/> 44199 (Prior Year)
Equipment	7/11/20	7/20/20	FY21 2020-2021	<input type="checkbox"/> FY20 <input type="checkbox"/> FY21	<input type="checkbox"/> 44100 (Current Year) <input type="checkbox"/> 44199 (Prior Year)
Contract Payment	6/6/20	6/8/20	FY20 2019-2020	<input type="checkbox"/> FY20 <input type="checkbox"/> FY21	<input type="checkbox"/> 44100 (Current Year) <input type="checkbox"/> 44199 (Prior Year)
Contract Payment	6/25/20	7/5/20	FY21 2020-2021	<input type="checkbox"/> FY20 <input type="checkbox"/> FY21	<input type="checkbox"/> 44100 (Current Year) <input type="checkbox"/> 44199 (Prior Year)
Contract Payment	7/3/20	7/18/20	FY21 2020-2021	<input type="checkbox"/> FY20 <input type="checkbox"/> FY21	<input type="checkbox"/> 44100 (Current Year) <input type="checkbox"/> 44199 (Prior Year)
Payroll	6/11/20	6/24/20	FY20 2019-2020	<input type="checkbox"/> FY20 <input type="checkbox"/> FY21	<input type="checkbox"/> 44100 (Current Year) <input type="checkbox"/> 44199 (Prior Year)
Payroll	6/25/20	7/25/20	FY21 2020-2021	<input type="checkbox"/> FY20 <input type="checkbox"/> FY21	<input type="checkbox"/> 44100 (Current Year) <input type="checkbox"/> 44199 (Prior Year)
Payroll	7/5/20	7/25/20	FY21 2020-2021	<input type="checkbox"/> FY20 <input type="checkbox"/> FY21	<input type="checkbox"/> 44100 (Current Year) <input type="checkbox"/> 44199 (Prior Year)



RESOURCES ON OBLIGATIONS:

Obligations Chart

<https://dese.mo.gov/sites/default/files/sef-ObligationChart.pdf>

Fiscal Monitoring Guide

<https://dese.mo.gov/sites/default/files/sef-GeneralLedgerJournalEntryCorrectionForm.pdf>



RESOURCES ON PERIOD OF AVAILABILITY:

Summer Pay

<https://dese.mo.gov/financial-admin-services/special-education-finance/fiscal-monitoring>

Fiscal Monitoring Guide

<https://dese.mo.gov/sites/default/files/sef-GeneralLedgerJournalEntryCorrectionForm.pdf>

