



FINANCIAL AND ADMINISTRATIVE SERVICES

Federal Programs Tiered Monitoring

May 5, 2015

Missouri Department
of Elementary and Secondary Education

Agenda

- ❑ Subrecipient Monitoring
- ❑ Period of Availability/Obligations
- ❑ Allowable Costs
- ❑ Financial Management/Separate Tracking/Cash Management
- ❑ Equipment and Supplies Management
- ❑ Procurement
- ❑ Time and Effort
- ❑ Supplement/Supplant/MOE



Subrecipient Monitoring

High Risk Status:

The Secretary retains the authority under 74.14 and 80.12 to impose high risk conditions on individual grants and individual grantees at time award is made or after an award is made.



Subrecipient Monitoring

Districts/LEAs are sorted into three Cohorts (groups)

There are 4 Levels in the Tier Monitoring Cycle

Desk Audit/Application Review

Tier 1: Self-Assessment/Desk Monitoring

Tier 2: On-site Monitoring

Tier 3: Training and Preparation

Cohorts will move through the Tier Levels from year to year

TIER LEVEL	2014-15	2015-16	2016-17
Desk Audit/Application Review	All Cohorts	All Cohorts	All Cohorts
Tier 1: Self-Assessment	Cohort 1	Cohort 2	Cohort 3
Tier 2: On-site Monitoring	Cohort 3	Cohort 1	Cohort 2
Tier 3: Training & Preparation	Cohort 2	Cohort 3	Cohort 1

Subrecipient Monitoring

Possible Risk Factors – On-site or Telephone

- ❑ Amount of federal funds (large amounts = greater risk)
- ❑ A-133 audit findings
- ❑ Late MOSIS/Core Data Reports
- ❑ Financial Distress
- ❑ Administrator Changes/Other Issues Reported by Auditor or LEA
- ❑ Late FER
- ❑ Late Budget Application
- ❑ Violation of CMIA



Subrecipient Monitoring

- General Federal Guidance, Special Education Fiscal Monitoring Guide, and Elementary & Secondary Education (ESEA) Finance Monitoring Guide will be updated with new Omni requirements
- Regional Special Education Fiscal Monitoring trainings will be held again in the fall
- 2016-17 will be the first year LEAs will be monitored on the implementation of the new Omni requirements effective in the 2015-16 school year
- Self-Assessments:
 - LEAs in Cohort 3 will complete Self-Assessments in 2016-17
- On-Site Reviews:
 - Selected LEAs in Cohort 2 will receive On-Site reviews in 2016-17
- Cohort list: <http://dese.mo.gov/sites/default/files/qs-cohort-lists-2014.pdf>



Period of Availability/Obligations

- Each grant has a period for which funds can be obligated and expended
- The approved project period is the time frames for which obligations may be incurred and liquidated
- LEA may charge to the award only costs resulting from obligations incurred during the funding period

34 CFR 75.707 and 2CFR Part 200.309



Period of Availability of Funds

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 – June 30)</u> may be reported up until September 30.

When is an Obligation Made?

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



Period of Availability/Obligations

July 1, 2015

- Beginning of the FY16 Grant Cycle
- FY16 Budget Applications Due
- LEAs may begin obligating FY16 grant funds as soon as the Budget Application is submitted (substantially approved)

April 30, 2016

- FY16 Budget Revisions Due
- Budget any carryover funds from FY15

June 30, 2016

- Deadline for all obligations for 2015-16 expenditures

September 30, 2016

- All expenditures for 2015-16 obligations must be finalized
- FY16 FER Due
- Any FY16 Grant Funds not expended will carryover into FY17



Allowable

LEAs assume responsibility for ensuring that federal funds have been expended and accounted for consistent with program regulations and approved applications.

All costs must be:

- ❑ Necessary and reasonable for the performance of the grant
- ❑ Conform to any limitations or exclusions
- ❑ Consistent with state and local policies
- ❑ In accordance with GAAP
- ❑ Adequately documented
- ❑ Net of all applicable credits

2 CFR Part 200.403



Allowable

- Written procedures for determining the allowability of costs in accordance with Subpart E – Cost Principles
- Should explain the process used throughout the grant development and budget process (Federal funds must be budgeted in ePeGS prior to obligating)
- Training tool and guide for employees
- ESEA and IDEA Part B federal funds must be prorated if not directed 100% towards the federal program

2 CFR Part 200.302



Financial Management

For each award, LEA financial management system must provide:

- ❑ Account identification of awards and expenses
- ❑ Accurate, current, and complete financial disclosure
- ❑ Source and application of funds
- ❑ Effective accountability for all fund, property and assets
- ❑ Comparison of expenditures with budget
- ❑ Written procedures on minimizing the time elapsing between expenditure and reimbursement (cash management)
- ❑ Written procedures for determining allowability
- ❑ Separate tracking and must not comingle funds

2 CFR Part 200.302



Separate Tracking

- Use Accounting Codes in the Missouri Financial Accounting Manual (Special Education expenditures should be coded to Special Education function codes)
- 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

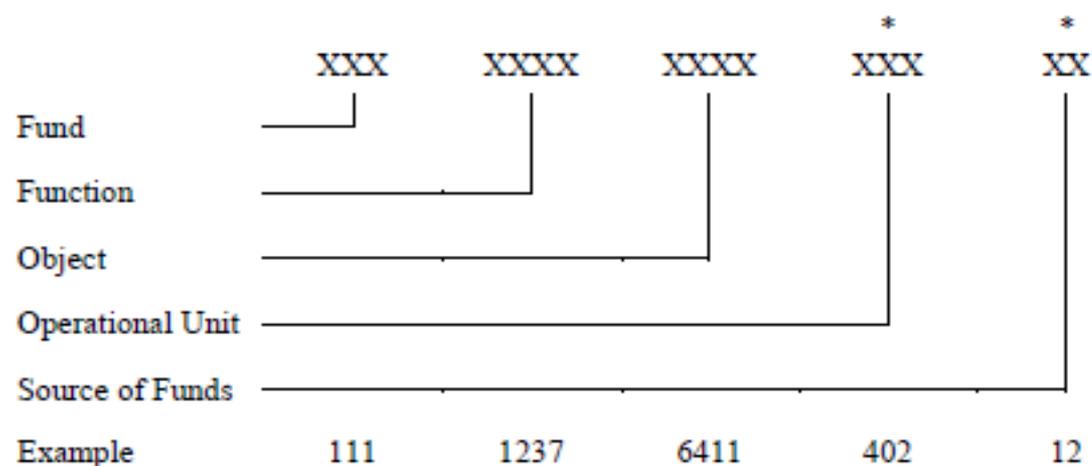


Code Structure

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



Separate Tracking

IDEA Part B Allocation \$515,412.00

GENERAL LEDGER

MONTH: 06/2015 FISCAL YEAR: 2015

FD	FUNC	OBJ	BLD	PC	DESCRIPTION	BUDGET	CURRENT MONTH	YTD
FUNCTION CODE 1221: SPECIAL EDUCATION SERVICES								
01	1221	6111	105	41	SE CERTIFIED SALARY	176,229	19,581	174,271
01	1221	6151	105	00	SE SALARY NONCERT	148,835	16,537	147,181
01	1221	6211	300	41	SE TEACHER RETIREMENT	110,946	12,327	109,713
01	1221	6221	300	00	SE NON TEACHER RETIREMENT	12,467	1,385	12,328
01	1221	6231	105	41	SE SOCIAL SECURITY	11,576	1,286	11,447
01	1221	6241	300	00	SE MEDICARE	11,474	1,275	11,347
01	1221	6251	105	41	SE MEDICAL INSURANCE	121,177	10,098	89,873
01	1221	6311	105	01	SE PROFESSIONAL DEVELOPMENT	10,539	-	7,893
01	1221	6321	105	41	SE CONTRACT THERAPY SERVICES	127,825	5,563	126,405
01	1221	6331	300	00	SE EMPL TRAVEL REIMBURSEMENT	1,100	-	743
01	1221	6411	105	00	SE GENERAL CLASSROOM SUPPLIES	11,000	-	10,958
01	1221	6421	300	00	SE IEP SUPPLIES	15,657	-	3,698
01	1221	6511	105	01	SE EQUIPMENT	5,243	-	5,242
SUBTOTAL						764,068	68,053	711,099
FUNCTION CODE 1224: PROPORTIONATE SHARE SERVICES								
01	1224	6124	105	41	PS CERTIFIED SALARY	2,246	25.00	2,196
01	1224	6224	105	41	PS TEACHER RETIREMENT	1,528	2.00	1,429
01	1224	6324	105	41	PS PURCHASED SERVICES	500	-	-
01	1224	6424	105	41	PS SUPPLIES	126	-	78
SUBTOTAL						4,400	27	3,703

+	\$174,271
+	\$109,713
+	\$11,447
+	\$89,873
+	\$126,405
+	\$2,196
+	\$1,429
+	\$78
*	\$515,412



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



Source Documentation

- Accounting records must be supported by source documentation such as cancelled checks, paid bills, payrolls, time and attendance records, contract and sub-award documents.
- Electronic copies are okay.
- Proper authorization – Example: Make sure that time and effort logs are signed by the appropriate staff.
- Must retain for at least 3 years from the end of the grant. The statute of limitations is 5 years.



Cash Management

- The Cash Management Improvement Act (CMIA) was placed in operation to prevent interest earnings on federal funds.
- The CMIA requires LEAs to demonstrate when receiving federal funds that they have either already spent the funds or will spend the funds within three business days of receipt of funds.
- DESE does not allow advance payments.

2 CFR Part 200.305



Cash Management

- ❑ DESE must monitor LEA to ensure timely payments.
- ❑ Expenditures are transactions that are recorded on the books and delivered to the recipient.
- ❑ Coding expenditures in the general ledger above the allocation amount puts the LEA at risk for requesting overpayments and subsequently violates CMIA.
- ❑ Expenditures coded in the GL as paid with federal funds must match the monthly payment transmittal.
- ❑ Federal expenditures coded to state/local need journal voucher to federal sources within three days.
- ❑ Responsibility of the LEA to document administrative expenses claimed as an interest offset.



Cash Management

- **NEW** – LEA must have written procedures to implement the requirements of minimizing the time elapsing between receipt and expenditure of federal funds.
- **NEW** - Interest amounts up to \$500 may be retained by LEA for administrative purposes.



Cash Management

Funding Application: Special Education Part B Entitlement - Payment History Report

Processed Date	Payment Transmittal	CFDA Number	Payment Type	Amount
3/9/2015	March 2015	84027A	PAYMENT	360,446.00
6/10/2015	June 2015	84027A	PAYMENT	55,961.00

Total: 416,407.00

GENERAL LEDGER

MONTH: 06/2015 FISCAL YEAR 2015

	Current Month	YTD Total
41 = EXPENDITURES PAID WITH PART B FUNDS	55,961	416,407
42 = EXPENDITURES PAID WITH ECSE FEDERAL FUNDS	4,218	4,218
00 = EXPENDITURES PAID WITH STATE FUNDS	39,181	235,475
01 = EXPENDITURES PAID WITH LOCAL FUNDS	7,352	59,882
	<u>106,712</u>	<u>715,983</u>



Equipment Management

Equipment means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds \$1,000. The following items are subject to the inventory management and contract requirements:

1. Equipment items with an acquisition cost of \$1,000 or more per unit.
2. Items with an acquisition cost under \$1,000 per unit which are considered attractive or easily pilfered.

2 CFR Part 200.33



Equipment Management

- ❑ Purchases are consistent with the approved application
- ❑ Used to supplement and not supplant non-federal funds
- ❑ Property Records are maintained and up-to-date
- ❑ Maintains inventory list with ALL required components
- ❑ Used for its intended purpose
- ❑ Controls/safeguards are in place to prevent loss, damage or theft
- ❑ Physical inventory conducted at least once every two years
- ❑ Adequate maintenance procedures to keep the property in good condition
- ❑ Prior approval must be obtained for equipment and capital outlay purchased federal funds



Property Record Components

Property Records/Inventory List must be maintained and include:

- ❑ Description of the property
- ❑ Serial number or other identification number
- ❑ NEW -- Funding source of property (Including FAIN)
- ❑ Who holds the title, if applicable
- ❑ Acquisition date
- ❑ Cost of the property
- ❑ Percentage of federal participation in the project costs for the Federal award under which the property was acquired
- ❑ Location, use and condition of the property
- ❑ Any ultimate disposition data including the date of disposal and sale price of the property.



Equipment Disposition

When equipment acquired under a Federal award is no longer needed for the original project or program the LEA must dispose of the equipment as follows:

- Items with current per unit fair market value of \$5,000 or less may be retained, sold or otherwise disposed of with no further obligation.
- Items with current per unit fair market value in excess of \$5,000 may be retained by the LEA or sold.
- Proper sales procedures must be established to ensure the highest possible return.

2 CFR Part 200.313(d)(1)



Supplies

Anything that is not equipment is considered supplies.

- “Significant Technological Devices”

NEW: Computing devices

- Machines used to acquire, store, analyze, process, public data and other information electronically.
- Includes accessories for printing, transmitting and receiving or storing electronic information.
- Computing devices are supplies if less than \$1,000.

2 CFR Part 200.314



Supplies

- Must maintain effective control and accountability.
- Must adequately safeguard all such property.



Procurement Standards

Procurement standards apply to the purchase of supplies, equipment, and other services funded in whole or in part by federal grant funds.

LEA must:

- Use its own written procurement procedures which reflect applicable Federal, State, and local laws and regulations.
- Maintain oversight to ensure performance
- Maintain written standards of conduct covering conflicts of interest

2 CFR Part 200.318



Procurement Standards Continued

- Maintain written standards of conduct covering organizational conflicts of interest.
- Avoid acquisition of unnecessary or duplicative items.
- Maintain records sufficient to detail the history of procurement. The records will include: rationale for the method of procurement, selection of contract type, contractor selection or rejection, and the basis for the contract price.
- Be responsible for the settlement of all contractual and administrative issues arising out of procurements.



Method of Procurement

The LEA must use one of the following methods of procurement or be more restrictive with their policies:

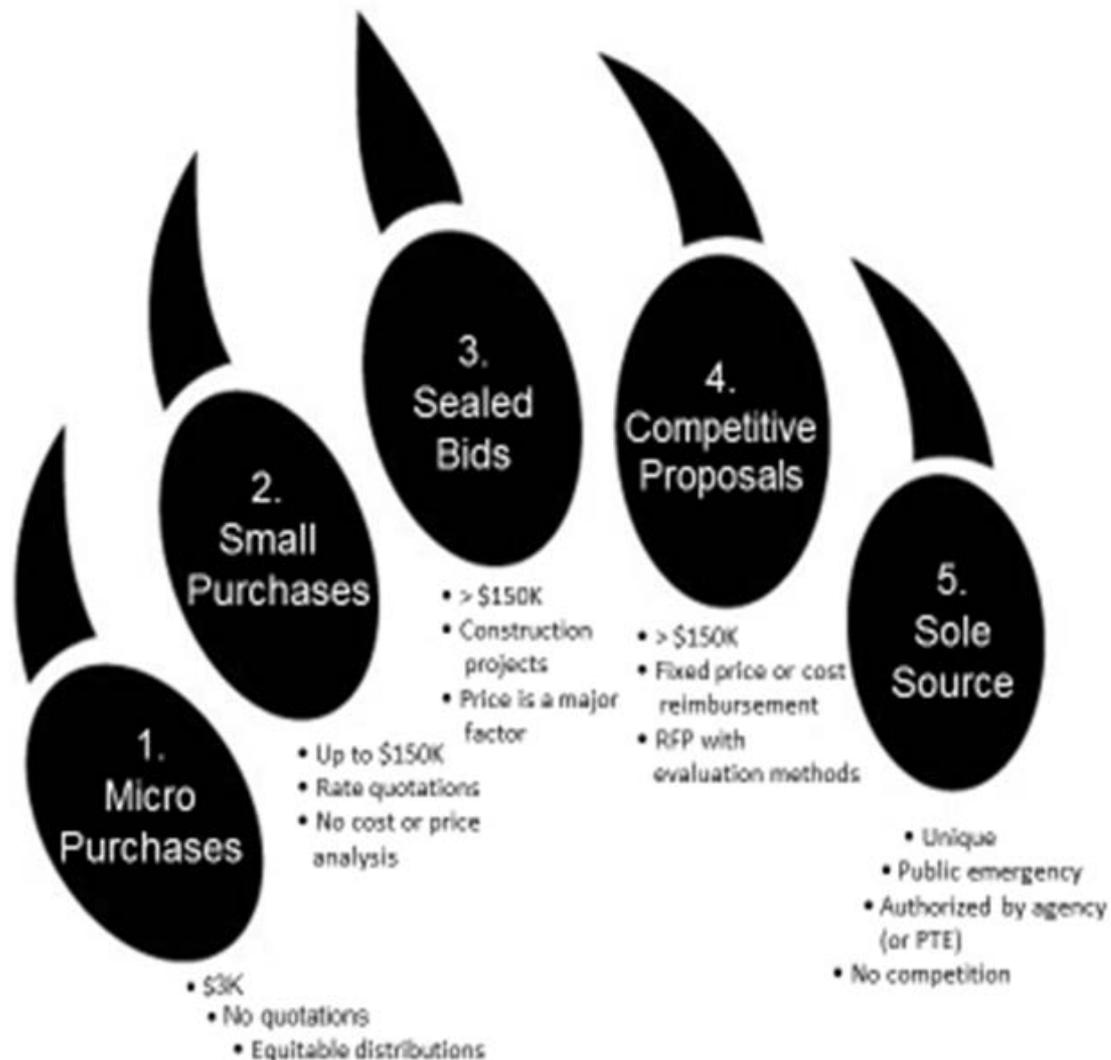
- Micro-purchase up to \$3,000
- Small purchase \$3,000 to \$150,000
- Competitive sealed bids
- Competitive proposals
- Noncompetitive proposals

2 CFR Part 200.32

This will not take effect until July 1, 2016.



Procurement "Claw" (Section 200.320)



Time and Effort

Compensation for personal services are allowable to the extent they satisfy specific requirements:

- Is reasonable for the services rendered and conforms to the established written policy of the LEA consistently applied to both Federal and non-Federal activities.
- Follows an appointment made in accordance with the LEA's laws or written policies.
- Is determined and supported by appropriate documentation.

2 CFR Part 200.430



Time Distribution Records

- If federal funds are used for salaries, then time distribution records are required. *
- Must be allocable; demonstrate that the employee worked on that specific federal program cost objective.
- Time and Effort Requirements:
 - Semi-annual certification
 - Personnel Activity Report
 - Substitute System Certification & Fixed Schedule
 - Written Agreement



Time Distribution – Schoolwide Pool

Schoolwide Programs ... Guidance says that time and effort depends upon if the district combines funds into a single account.

- If school consolidates Federal, State and local funds in a single account, not required to file single funding certification
- If school does not consolidate funds into a single account, must complete single funding certification or time & effort log for federal employees.

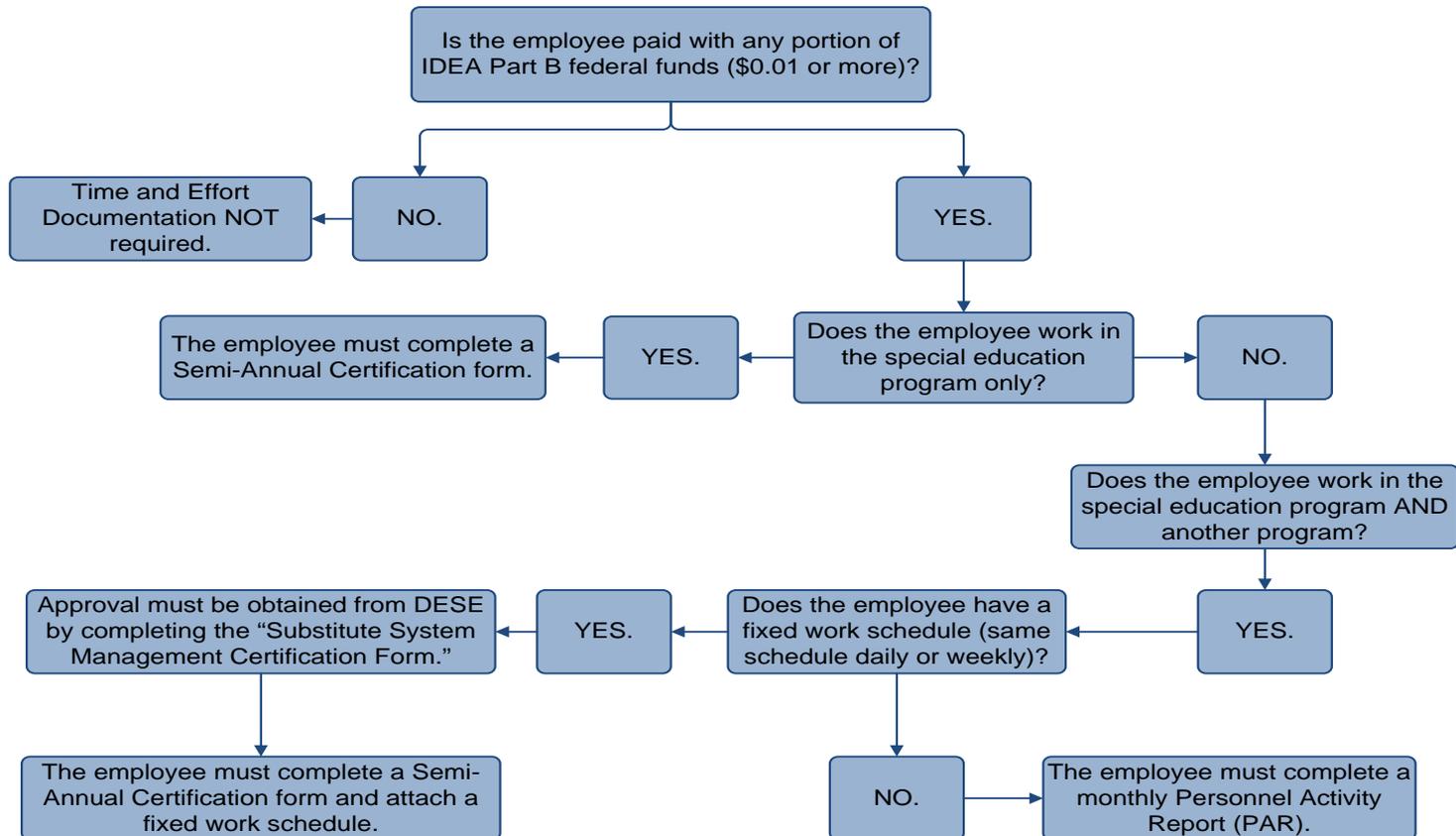


OMB Circular A-87
Time and Effort Reporting Quick Reference Guidelines

Cost Objective	Criteria	Documentation Required
Single Cost Objective	<ul style="list-style-type: none"> • Employee works solely on a single Federal award or cost objective 	<p>Semi-Annual Certification</p> <ul style="list-style-type: none"> • Must be prepared at least semi-annually; and • Must be signed after-the-fact by employee or supervisory official having firsthand knowledge of the work performed by the employee.
Multiple Cost Objectives	<ul style="list-style-type: none"> • More than one Federal award; • Federal award & non-Federal award; • Indirect cost activity & direct cost activity; • Two or more indirect activities that are allocated using different allocation bases; • Unallowable activity & a direct or indirect cost activity; or • One Federal award with multiple cost objectives. 	<p>Personnel Activity Report (PAR)</p> <ul style="list-style-type: none"> • Reflect an after-the-fact distribution of the actual activity of the employee; • Account for the total activity for which each employee is compensated; • Be prepared at least monthly & coincide with one or more pay periods; and • Must be signed after-the-fact by the employee. • At least quarterly, the actual time reflected on the PAR must be compared to the payroll charges, and if differences exist, then payroll adjustments must be made.
Multiple Cost Objectives w/ Fixed Schedule (Substitute System)	<ul style="list-style-type: none"> • Currently work on a schedule that includes multiple activities or cost objectives that must be supported by monthly personnel activity reports; • Work on specific activities or cost objectives based on a predetermined schedule; and • Not work on multiple activities or cost objectives at the exact same time on their schedule. 	<p>Substitute System Certification & Fixed Schedule</p> <ul style="list-style-type: none"> • Indicate the specific activity or cost objective that the employee worked on for each segment of the employee's schedule; • Account for the total hours for which each employee is compensated during the period reflected on the employee's schedule; and • Be certified at least semi-annually & signed by the employee & a supervisory official having firsthand knowledge of the work performed by the employee.
Stipend and Extra Duty Pay	<ul style="list-style-type: none"> • Pay for extra work beyond an employee's regular contract 	<p>Written Agreement</p> <ul style="list-style-type: none"> • Indicates the extra work to be performed; • Date(s) of performance; • Amount to be paid to the employee; and • Must be signed by the employer & the employee to show the acceptance of the terms. <p>And</p> <p>Semi-Annual Certification or Personnel Activity Report (PAR)</p> <ul style="list-style-type: none"> • See requirements above

Time and Effort

Determining the type of Time and Effort documentation needed



Personnel Activity Report (PAR)

Documentation Required:

- ❑ Reflect an after-the-fact distribution
- ❑ Account for the total activity
- ❑ Be prepared at least monthly and coincide with one or more pay periods
- ❑ Must be signed after-the-fact by the employee
- ❑ At least quarterly, the actual time reflected on the PAR must be compared to the payroll charges, then payroll adjustments must be made if differences exist



Substitute System

Certification & Fixed Schedule

- Option for employees with multiple cost objectives with fixed schedules, in lieu of PARs
- LEA must first complete and submit for approval a management certification form
- Reflect an after-the-fact distribution
- Account for the total activity
- Must be signed after-the-fact by the employee and a supervisor
- At least semi-annually



Written Agreement – Stipend & Extra Duty Pay

Documentation Required:

- Indicates the extra work to be performed
- Date(s) of performance
- Amount to be paid to the employee
- Must be signed by the employer and the employee to show the acceptance of the terms

AND

- Semi-Annual Certification or PARs





ESEA Provisions

Supplement/Supplant Requirements

An LEA shall use Federal funds received under ESEA/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.



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.



ESEA/NCLB Maintenance of Effort

LEA's combined fiscal effort per student or the aggregate expenditures of the LEA from state and local funds for free public education for the preceding year is not less than 90 percent of the combined fiscal effort or aggregate expenditures for the second preceding year.

The Annual Secretary of the Board (ASBR) report captures the data needed to calculate NCLB MOE in ePeGS.



[Calculate MOE Met/Not Met](#) Calculation Successful 2/4/2009 1:27:11 PM by JHARVEY

[MOE Not Met Report](#)

- ▶ ePeGS Homepage
- ▶ Planning Tool
- ▼ Funding Application Menu
 - ▶ Current Funds Available
 - ▶ Career Education
 - ▶ School Improvement
 - ▶ Special Education
 - ▶ Teacher Quality & Urban Education
 - ▶ Awaiting Approval
 - ▶ **[NCLB MOE](#)** ←
- ▶ Report Menu
- ▶ Core Assurances
- ▶ Maintenance
- ▶ Help Documents
- ▶ DESE Web Application Menu

		2006-2007	2007-2008	Difference 2007-2008 vs 2006-2007	Percent 2007-2008 is of 2006-2007
1.	Enrollment	11,513.00	11,532.00	19.00	100.17%
2.	Average Daily Attendance (ADA)	10,658.59	10,541.17	-117.42	98.90%
3.	Average Daily Membership (ADM)	11,431.49	11,429.27	-2.00	99.98%
Expenditures for administration, instruction, attendance & health services, transportation services, operation, and maintenance of plant, fixed charges, and net expenditures to cover deficits for food services and student body activities:					
4.	Adjusted Expenditures (for MOE purposes)	<u>78,160,049.56</u>	<u>82,031,565.33</u>	3,871,515.77	104.95%
5.	Per-Pupil Expenditures (Enrollment) for MOE purposes (Line 4/Line 1)	6,788.85	7,113.39	324.53	104.78%
6.	Per-Pupil Expenditures (ADA) for MOE purposes (Line 4/Line 2)	7,333.06	7,782.02	448.96	106.12%
7.	Per-Pupil Expenditures (ADM) for MOE purposes (Line 4/Line 3)	6,837.26	7,177.32	340.07	104.97%
Revenues for education from State and local sources from:					
8.	Local sources	52,925,087.58	53,321,272.71	396,185.13	100.75%
	% of Total	57.91%	55.24%		
9.	State sources	38,474,330.37	43,209,924.45	4,735,594.08	112.31%
	% of Total	42.09%	44.76%		
10.	Total Revenues (Line 8 + Line 9)	91,399,417.95	96,531,197.16	5,131,779.21	105.61%

Desse Comment:

Waiver of Fiscal Requirements

Maintenance of Effort – USED Secretary may waive the requirements if it is determined that a waiver would be equitable due to exceptional and uncontrollable circumstances, such as a natural disaster; or a precipitous decline in the financial resources of the LEA.

If the LEA wishes to request a waiver, they would notify the Department and submit documentation to substantiate their request.



Title I.A Provisions

- a. Each eligible district receives the allocated amount of funds indicated on Step 4 of the BOA and current building level budgets and expenditures correspond to the BOA.
- b. Targeted Assistance school services are used only by participating students.
- c. Carryover provision and records supporting 9/30 Report.
- d. Comparability of Services written guidance (LEAs with overlapping grade spans)



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						



Title I Comparability of Services

LEAs having multiple attendance areas serving same or similar grade spans must demonstrate compliance with comparability requirements **annually**.

State and local funds used to provide services in Title I schools are at least comparable to services provided in schools not receiving Title I funds.

If an LEA doesn't meet Comparability requirements, the result is the loss of all Title I funds. No waiver available.





IDEA Provisions

Proportionate Share

- Proportionate Share is the portion of the district/LEA's IDEA Part B federal funds that must be reserved and spent to provide services to private, parochial and home schooled students with disabilities in the district's boundaries.
- Districts/LEAs must maintain the following documentation to support Proportionate Share expenditures:
 - Student Roster
 - Home-School Declarations
 - Service Plans
 - Evaluations
 - Consultation/Refusal of Services
- Districts/LEAs must track Proportionate Share expenditures separately in the general ledger using function code 1224.
- Child find and evaluation costs may not be charged to Proportionate Share.



Proportionate Share

- Districts/LEAs must prorate the salary/benefits for any staff providing services to both public school students and Proportionate Share students.
- Salaries/Benefits may be prorated based on:
 - Head Counts
 - Caseload Minutes
- Documentation to indicate how the Proportionate Share costs were prorated must be maintained.



Proportionate Share

- Any unexpended Proportionate Share funds must be shown as a remaining balance in the FER grid
- Unexpended Proportionate Share funds carryover to the next fiscal year. If funds are not expended in 2nd year, the district/LEA may request a release of funds.
- Approval must be requested for the release of Proportionate Share carryover funds
- Proportionate Share carryover funds may only be released for allowable reasons



Proportionate Share

- Proportionate Share Obligation & Carryover Funds

ePeGS



Funding Application: Special Education Part B Entitlement - Budget Grid Version: Revision 6 Status: Approved

Funds Available:	\$644,279.81	Proportionate Share (1224)	Coordinated Early Intervening Services (CEIS) (1223)
* 2012-2013 Regular Carryover Into 2013-2014:	\$0.00	Current Year Calculation:	Current Year Calculation:
** Total 2012-2013 Carryover Into 2013-2014:	\$2,385.81	Prior Year Carryover:	Prior Year Carryover:
		Total Available:	Total Available:
		\$16,496.68	\$99,058.65
		\$2,385.81	\$0.00
		\$18,882.49	\$99,058.65

*Regular Carryover includes CEIS Carryover
 **Total Carryover includes CEIS Carryover and Prop Share Carryover

Proportionate Share Prior Year Carryover Funds Released

Administration Costs Rate: 0.00 %

Restricted Indirect Costs Rate: 1.72 %

Proportionate Share Expended 2013-2014 [Hide](#)

Proportionate Share Available in 2013-2014

Current year Proportionate Share	16496.68
Carryover from prior year	2385.81
Total Proportionate Share available	18882.49

Proportionate Share Expended and Released in 2013-2014

Part B funds expended on Proportionate Share under function code 1224	10.00
Amount of Released Proportionate Share Carryover Funds	2375.81
Forfeit amount of Proportionate Share Carryover	0.00
Proportionate Share Carryover to next fiscal year	16496.68

Proportionate Share

Funding Application: Special Education Part B Entitlement - FER Grid Version: Initial Status: Approved

Funds Available: \$644,279.81

Administration Costs Rate: 0.00 %

Restricted Cost Rate: 1.72 %

	6100 Certificated Salaries	6150 Noncertificated Salaries	6200 Employee Benefits	6300 Purchased Services	6400 Materials & Supplies	6500 Capital Outlay	6600 Other	Total
1221 Special Education and Related Services	0.00 0.00	627783.13 627773.13	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	627783.13 627773.13
1223 Coordinated Early Intervening 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
1224 Proportionate Share Services	16496.68 10.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	16496.68 10.00
1931 Tuition, Special Education Program Within State	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
2200 Professional Development	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
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
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
Program Costs Subtotal	16496.68 10.00	627783.13 627773.13	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	644279.81 627783.13

$$644,279.81 - 627,783.13 = 16,496.68$$

Proportionate Share

EXAMPLE 1: FUNDS CAN BE RELEASED	
Carryover Amount (from previous year)	\$2,385.81
Minus Estimated Current Year Expenditures	- \$10.00
Amount To Be Released	\$2,375.81

EXAMPLE 2: FUNDS <u>CAN NOT</u> BE RELEASED	
Carryover Amount (from previous year)	\$2,385.81
Minus Estimated Current Year Expenditures	-\$3,000.00
Amount To Be Released	(\$614.19)
<i>*No Funds Available to Release</i>	



Maintenance Of Effort

- Maintenance of Effort (MOE) is the amount of STATE and/or LOCAL funds a district/LEA spends on the special education program.
- Only expenditures geared specifically towards special education are required to be counted towards MOE.
- District/LEAs must be able to distinguish expenditures paid with federal , state AND local funds in the general ledger.
- Beginning FY15→ district/LEA will report all state and local expenditures separately in ePeGs.



Maintenance Of Effort

METHOD	DESCRIPTION	EXAMPLE
FEDERAL Project/Source Code	A code is designated as a special education federal expenditure and is attached to the end of the accounting code structure.	Function-Object-Source 1221-6100- 41
STATE Project/Source Code	A code is designated as a special education state expenditure and is attached to the end of the accounting code structure.	Function-Object-Source 1221-6100- 00
LOCAL Project/Source Code	A code is designated as a special education local expenditure and is attached to the end of the accounting code structure.	Function-Object-Source 1221-6100- 01

The use of project/source codes within the general ledger is the only means for determining which funding source (federal, state, or local) paid the expenditure.

Maintenance Of Effort

GENERAL LEDGER									
MONTH: 01/2014 FISCAL YEAR: 2014									
FD	FUNC	OBJ	BLD	PC	DESCRIPTION	BUDGET	CURRENT MONTH	YTD	Balance
FUNCTION CODE 1221: SPECIAL EDUCATION SERVICES									
01	1221	6111	105	41	SE CERTIFIED SALARY	176,229	19,581	117,486	58,743
01	1221	6151	105	00	SE SALARY NONCERT	148,835	16,537	99,223	49,612
01	1221	6211	300	41	SE TEACHER RETIREMENT	110,946	12,327	73,964	36,982
01	1221	6221	300	00	SE NON TEACHER RETIREMENT	12,467	1,385	8,311	4,156
01	1221	6231	105	41	SE SOCIAL SECURITY	11,576	1,286	7,717	3,859
01	1221	6241	300	00	SE MEDICARE	11,474	1,275	7,649	3,825
01	1221	6251	105	41	SE MEDICAL INSURANCE	121,177	10,098	60,589	60,589
01	1221	6311	105	01	SE PROFESSIONAL DEVELOPMENT	10,539	25	6,897	3,642
01	1221	6321	105	41	SE CONTRACT THERAPY SERVICES	127,825	3,814	99,419	28,406
01	1221	6331	300	00	SE EMPL TRAVEL REIMBURSEMENT	1,100	10	743	357
01	1221	6341	105	41	SE EMPL ITINERANT TRAVEL	5,642	78	4,201	1,441
01	1221	6411	105	00	SE GENERAL CLASSROOM SUPPLIES	11,000	1,256	9,461	1,539
01	1221	6421	300	00	SE IEP SUPPLIES	15,657	284	3,698	11,959
01	1221	6511	105	01	SE EQUIPMENT	5,243	-	1,694	3,549
SUBTOTAL						769,710	67,957	501,053	268,657

- State MOE Amounts (designated by “00” project/source code).
- Local MOE Amounts (designated by “01” project/source code).



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