SIG 1003(g) Budget – FY2014

Criteria and Application Information
SIG 1003(g) Bidders’ Webinar Series

1. Introduction to the 1003(g) School Improvement Grant for Cohort 5 FY15-FY17
2. Pre-Application Needs Assessment
3. Successful Applications by Design
4. *Budget Webinar*
5. Compiling and Submitting the SIG 1003(g) Application
Budgeting Suggestive Guidelines

*Schools*

- **Review** academic needs assessed in the SIG application
- **Implement** plan that address those needs in the new school year
- **Choose** research-based strategies and activities to accomplish those goals
- **Research** costs for the strategies and activities chosen
- **Monitor** those strategies and activities that will appear to be the most promising

Schools then incorporate these decisions and the cost information in the grant application.
Overall Purpose of Title I

The purpose of this title is to ensure that all children have a fair, equal, and significant opportunity to obtain a high-quality education and reach, at a minimum, proficiency on challenging State academic achievement standards and state academic assessments.

- Statement of Purpose from currently authorized Elementary and Secondary Education Act
What You Absolutely **CANNOT DO** with Funds

- Generally, federal funds *cannot* be used for:
  - Advertising, including school promotional materials
  - Alcohol
  - Bad debts
  - Donations and contributions
  - Entertainment, includes food (Caution: important in the context of field trips & parental involvement activities.)
  - Fundraising
  - Lobbying
Non-Allowable Expenses (SIG Specific)

- Costs associated with development of the SIG proposal
- Out-of-state travel
- Motivational speakers
- Activities or purchases for schools that are not receiving SIG grants
- Capitol improvement such as facility construction, remodeling, or renovations*
- Indirect Costs
# Non-Allowable Expenses

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<th>FUNCTION NUMBER (1)</th>
<th>EXPENDITURE ACCOUNT (2)</th>
<th>SALARIES (3)</th>
<th>EMPLOYEE BENEFITS (4)</th>
<th>PURCHASED SERVICES (5)</th>
<th>SUPPLIES AND MATERIALS (6)</th>
<th>CAPITAL OUTLAY (7)</th>
<th>OTHER OBJECTS (8)</th>
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</table>
What Can You Do with Funds

All costs charged to federal funds must be:

- **Necessary** for the performance or administration of the grant
- **Reasonable** in light of the goals of the federal programs, the cost of the item, and the needs of the district
- **Allocable**, meaning the cost benefits the grant in proportion to the amount charged
- **Authorized** under state and local laws, policies and procedures
- **Adequately documented**
Supplement Not Supplant

The OMB A-133 Compliance Supplement details three general situations where an auditor will presume that the use of federal funds violates the “supplement, not supplant” requirement.

1. Required by law
2. Supported last year with state and/or local funds
3. Provided to everyone (including building not funded by Title I)

A good question in any “supplement, not supplant” analysis should be, “Could this program or expenditure be implemented if federal funds were not available?”
Fiscal Issues

Three fiscal requirements related to the expenditure of regular State and local funds must be met by an LEA. The LEA must:

- Maintain fiscal effort with State and local funds;
- Provide services in its SIG schools with State and local funds that are at least comparable to services provided in its non-SIG schools; and
- Use SIG funds to supplement, not supplant both Federal funds and regular non-Federal funds.
Grant Terminology

• *Fiscal Year:* Always runs from July 1 to June 30.

• *Grant Period:* By default, same as the fiscal year, but it can be extended; thus it is possible to have two grant periods operating at the same time.

• *Pre-Implementation Expenditure:* These expenditures are directly related to the selected model; are reasonable and necessary for the full and effective implementation of the selected model; are designed to address a specific need or needs identified through the LEA's needs assessment; represent a meaningful change that could help improve student achievement from prior years; and represent a significant reform that goes beyond the basic education program. Pre-implementation activities may commence at the beginning of the grant period.
Grant Terminology

• **Expenditure**: The actual payment for goods or services; expenditures may occur after a grant period is over in order to settle obligations.

• **Function**: The action or purpose for which a person or thing is used or exists. This includes activities or actions which are performed to accomplish the objectives of the project. Thus, there are related codes to each action and/or purpose.

• **Object**: Service or commodity obtained as a result of a specific purpose. Just as with functions, there are related codes for objects.
# Level of Detail in Budget Submission

<table>
<thead>
<tr>
<th>Function/Object</th>
<th>Itemization</th>
<th>Amount</th>
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<tbody>
<tr>
<td><strong>Too Much</strong></td>
<td>2110/400 HS Name – Family Coordinator Office Supplies ($50, paper; $12, pens; poster board, $45, markers, $25, copy paper $150)</td>
<td>282</td>
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<tr>
<td><strong>Too Little</strong></td>
<td>2110/400 HS Name - Office supplies</td>
<td>282</td>
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<tr>
<td><strong>Just Right</strong></td>
<td>2110/400 HS Name – Family Coordinator Supplies, such as paper, pens, poster-board, to be used for parent academy and related functions</td>
<td>285</td>
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</table>
Grant Terminology

- **Reimbursement**: Districts expend funds for grant purposes, and then request reimbursement of those funds from the state.

- **Obligation**: The commitment to pay for goods or services; funds may be neither obligated before the project start date nor after the grant period is over.

- **Allocation**: The amount of funds available to a district in a grant for a grant period.
Amendments to Application (Voluntary)

It is common during a grant period for a school to wish to file an amendment to a grant application:

- A planned activity may cost somewhat more or less than what was anticipated.

- The school may become aware of materials or trainings it had not known about at the time of the original application.
Amendments to Application (Mandatory)

During a grant period a school *must* file an amendment to a grant application if:

- The school may discover that an expenditure was approved in error and must be removed.
- A significant change in program scope occurs (e.g., adding a new component - summer school).
- Additional funds become available that the school wishes to use – in the case of carry-over.
- Expenditures have increased or decreased by 20% or $1,000 per budgeted cell, whichever is greater.
- A new expenditure item is desired.
Amendments to Application (Cautions)

**REMEMBER:** Amendments must be submitted to ISBE at least 30 days prior to the end of the project end date.

**REMEMBER:** Just like the original applications, there can be no obligating or expending of funds prior to the amendment’s submit date.
Implementation and Reimbursement

- Once a grant application has been submitted, the costs of the activities described within the application may be obligated, if and only if, the district/school has been awarded the grant. The district can be reimbursed by ISBE after the application has been approved.

CAVEAT: Costs may only be reimbursed retroactively to the date the district initially submitted the grant application, not to the start of the fiscal year. Get those applications in early!
Expenditure Reports

- Submit at least quarterly via the IWAS Electronic Expenditure Reporting System
- Must be cumulative (year to date)
- Project Completion Date (30 June)

<table>
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<td>March 31</td>
<td>April 20</td>
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<td>4</td>
<td>June 30</td>
<td>July 20</td>
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</table>
Unexpended Funds, Extensions

• Final Expenditure Report determines the carry over

• The request to extend may be done via IWAS 30 days prior to the project end date.
Time and Effort Reporting

A-86, Attachment B, Item 8 (h)

• Requirements regarding time distribution are in addition to the standards for payroll documentation

• Any salary costs used to meet a matching requirement must also be documented
Single – Cost Objective

Definition

• An employee who works on a single Federal program or cost objective.

• Semiannual certification must be prepared and signed by the employee or supervisory official having firsthand knowledge of the work performed by the employee.
Personnel Activity Reports (PAR’s)

Definition

• An employee that works on *multiple* activities or cost objectives, including:
  – More than one federal award
  – A federal ward and a non-federal award
  – An unallowable activity and a direct or indirect cost activity
Personnel Activity Reports (PAR’s)

Requirements

• Reflect an after-the-fact distribution of the actual activity of the employee

• Account for the total activity for which each employee is compensated

• Documentation must be prepared at least monthly and coincide with one or more pay periods

• Be signed by the employee
FRIS Inquiry


- In order to access FRIS Inquiry, one must know the RCDT code for the district being researched. For example, Springfield School District 186 has an RCDT of 51-084-1860-25 because the district is in Region 51 and County 84, its District number is 186, and it is a Type 25 district.

- FRIS Inquiry offers reports that show the various funding streams (grant and non-grant) coming into a district and details about those streams, vouchers and payments for those funds, etc.
Final Thoughts…

• Contact your designated ISBE consultant if you have questions.

• Consult the documents and publications for guidance.

• Frequently check the ISBE website for updated e-bulletins
Resources

• ISBE, Division of Funding and Disbursement Services
  
  State and Federal Grant Administration Policy, Fiscal Requirements and Procedures (Updated: October 2012)
  

• Guidance on Fiscal Year 2010 School Improvement Grants (March 1, 2012)
  
Other Resources

• Grant Authorization and Funding Sources:
  Section 1003(g) – Title I of the Elementary and Secondary Education Act of 1965 (ESEA)
• Education Department General Administrative Requirements (EDGAR)
• OMB Circular A-87
• OMB Circular A-133 Compliance Supplement
ISBE SIG 1003(g)  
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