



We're In This Together!



## COLLABORATIVE SESSION

February 21, 2020

9:30 to 3:00

Arch Ford ESC

Welcome

AAFC and AASBO

# Goals

- Timelines – understand the various timelines
- Collaboration – working together to ensure student success



What questions do  
you have?

What supports do  
you need?



# Agenda

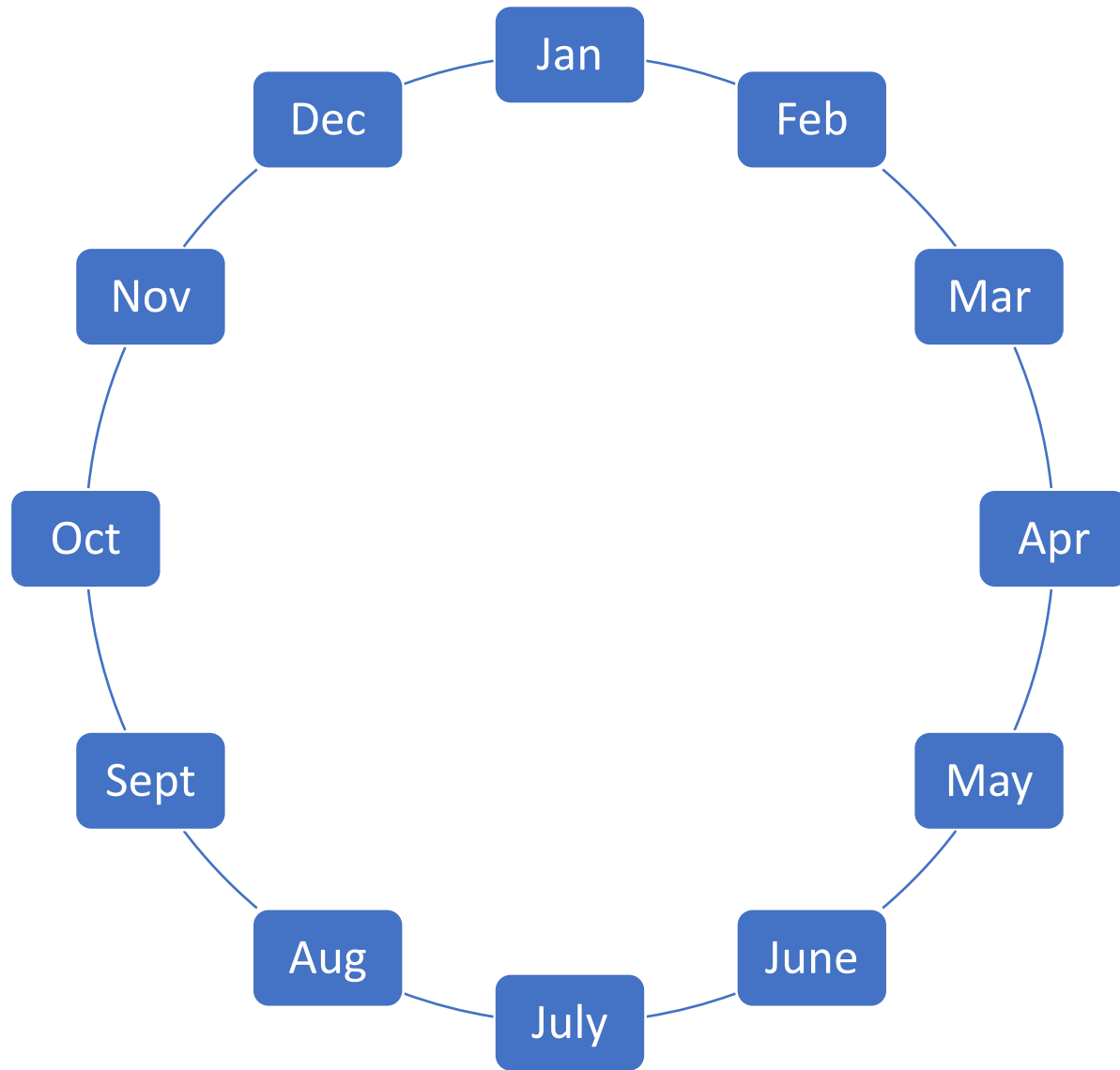
## AM

- Building your timeline
  - Needs Assessment Process
  - School Improvement Planning
  - District Support Plan
- Allocation of Resources
  - Federal Grants Management

## PM

- Finance
  - Funding
  - APSCN
- Cabot School District

# Timeline



# Needs Assessment Process



# Needs Assessment Process

Data  
Collection  
and Analysis

Prioritization

Theory of  
Action and  
Goal Setting

Improvement  
Planning

# Needs Assessment Process

**Data  
Collection  
and Analysis**

Prioritization

Theory of  
Action and  
Goal Setting

Improvement  
Planning

Types of data collection that may be needed.

Multiple Measures  
of Student  
Learning

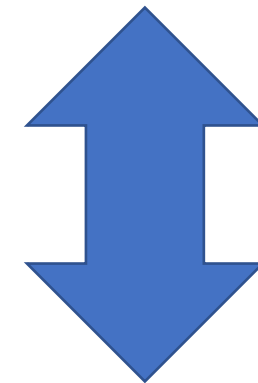
Demographic  
(student and  
adults)

Processes, Policies,  
Programs, and  
Commitments

Perception

What is the problem (issue) and why is it happening? What do I know?

Sample Tools: Fishbone, 5 Whys, Root Cause Analysis, Problem-Solution Matrix



# Needs Assessment Process

Data  
Collection and  
Analysis

**Prioritization**

Theory of  
Action and  
Goal Setting

Improvement  
Planning

What is the timeline for addressing the problem/issue?

Year 1

Year 2

Year 3

Long-term



# Needs Assessment Process

Data  
Collection and  
Analysis

Prioritization

**Theory of  
Action and  
Goal Setting**

Improvement  
Planning

Check

What are the roles needed to address the problem/issue?

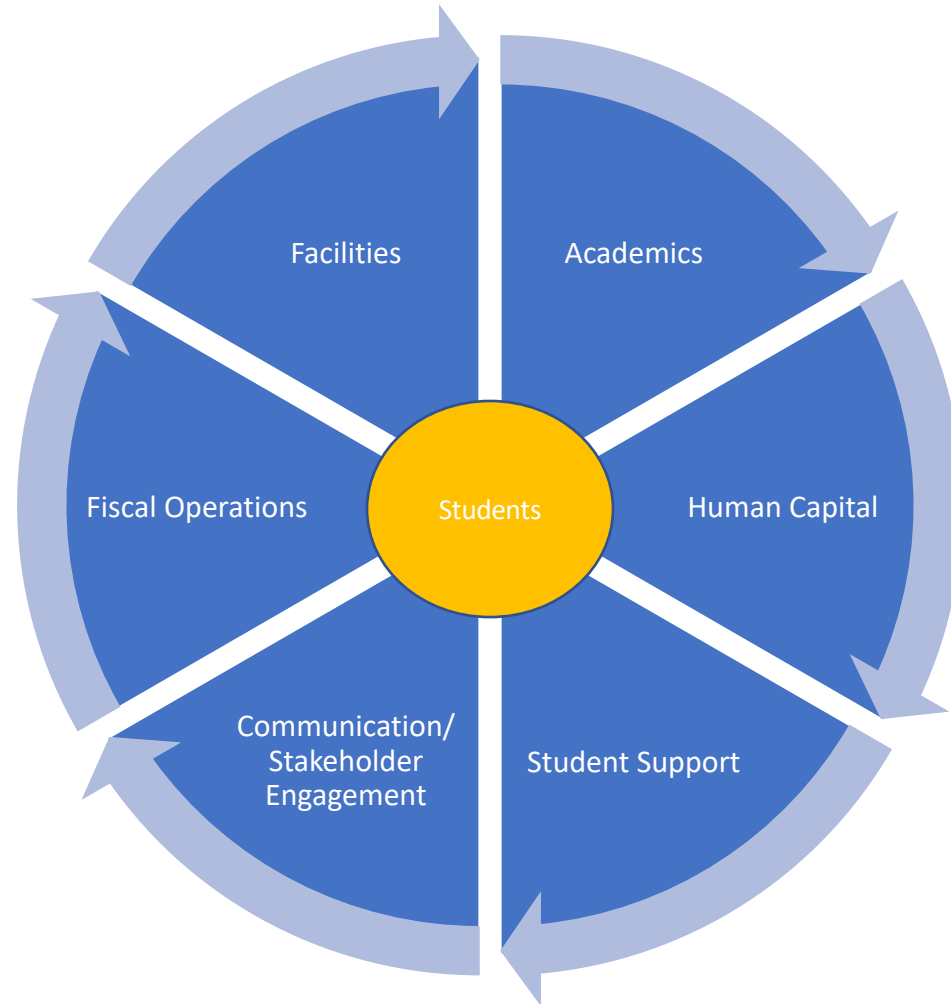
If the leaders	And the teachers	Then the students

look-fors  
DO

As a result of everyone  
working together – what is  
the expected result (goal)?

Goal(s)


# Systems



# Needs Assessment Process

Data  
Collection and  
Analysis

Prioritization

Theory of  
Action and  
Goal Setting

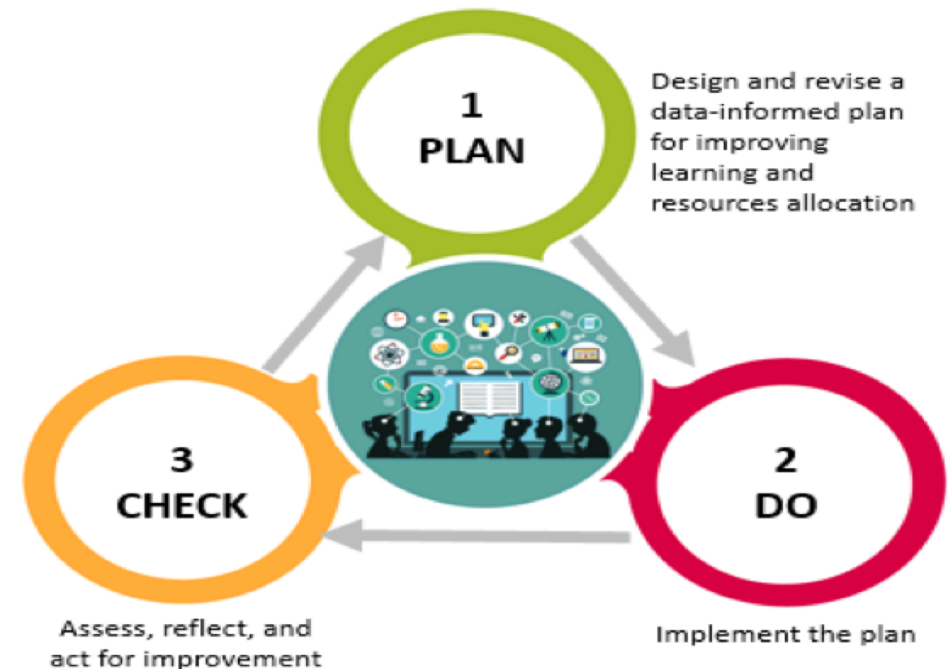
**Improvement  
Planning**

**School improvement plan posted-  
Aug 1**

**Wellness plan - Oct 1**

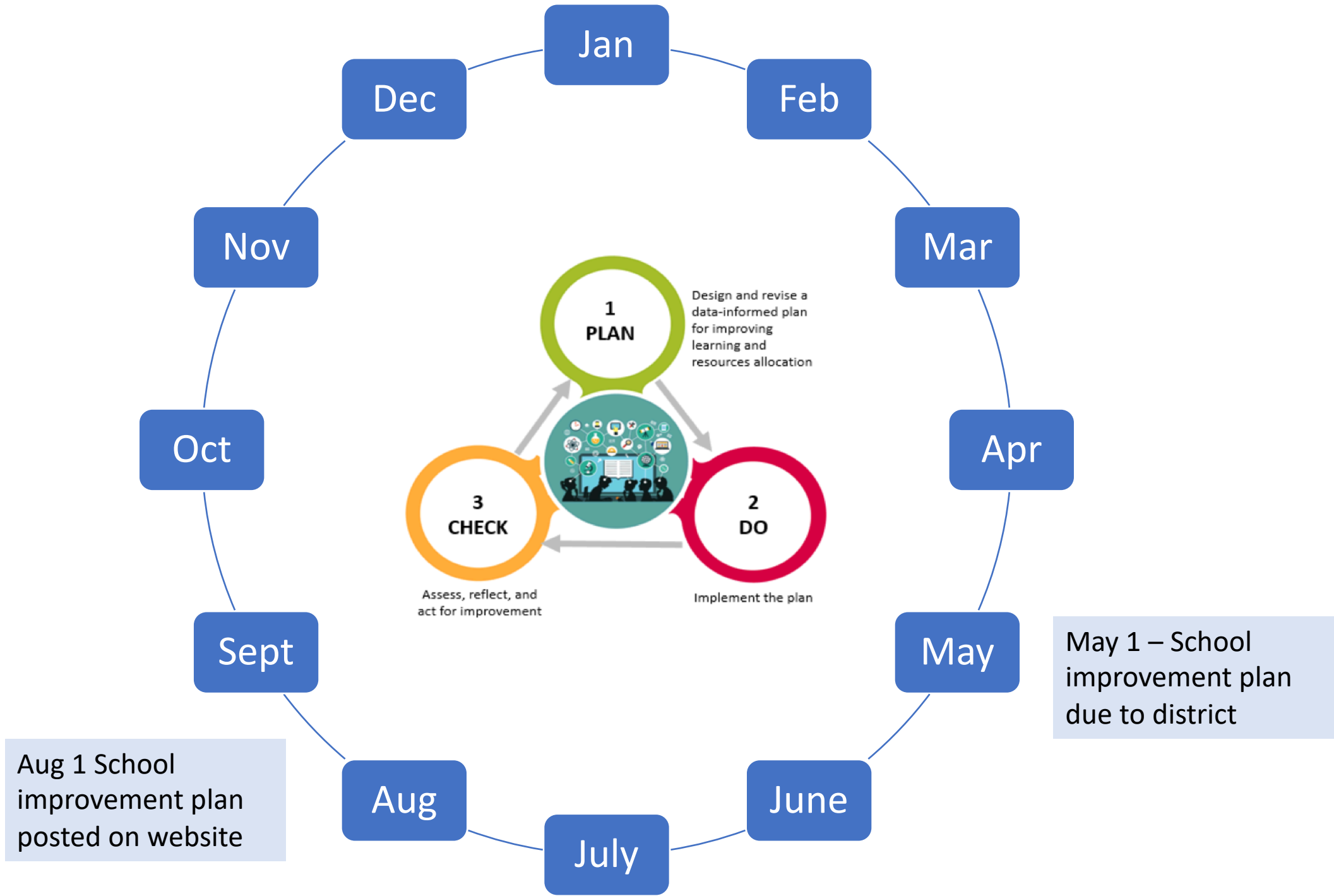
**Parent engagement plan - Aug 1**

**Literacy component - included in  
School improvement plan**



Who must post a school  
improvement plan?

All Schools



How do school improvement plans reflect areas of identified need?

**1  
PLAN**

Design and revise a data-informed plan for improving learning and resources allocation

What does the data tell you about your schools that you need to investigate?

**3  
CHECK**

Assess, reflect, and act for improvement

**2  
DO**

Implement the plan

How will you know the plans are being implemented and progress is being made?



What should be included in a school improvement plan?

Arkansas Division of Elementary and Secondary Education Rules Governing the Arkansas Educational Support and Accountability Act (AESAA) January 2020

[http://dese.ade.arkansas.gov/public/userfiles/Legal/Legal-Current%20Rules/2019/ADE%20348%20AESAA%20\(2020\).pdf](http://dese.ade.arkansas.gov/public/userfiles/Legal/Legal-Current%20Rules/2019/ADE%20348%20AESAA%20(2020).pdf)

# What should be included in a school improvement plan? (state requirement)

8.05.1 School-level improvement plans shall follow a continuous cycle of inquiry and at a minimum:

8.05.1.1 Establish goals or anticipated outcomes based on an analysis of students' needs;

8.05.1.2 Identify **student supports and evidence-based interventions** and practices to be implemented;

8.05.1.3 Describe the **professional learning** necessary for adults to deliver the supports or interventions;

8.05.1.4 Describe the implementation timeline for monitoring of the interventions and practices for effectiveness;

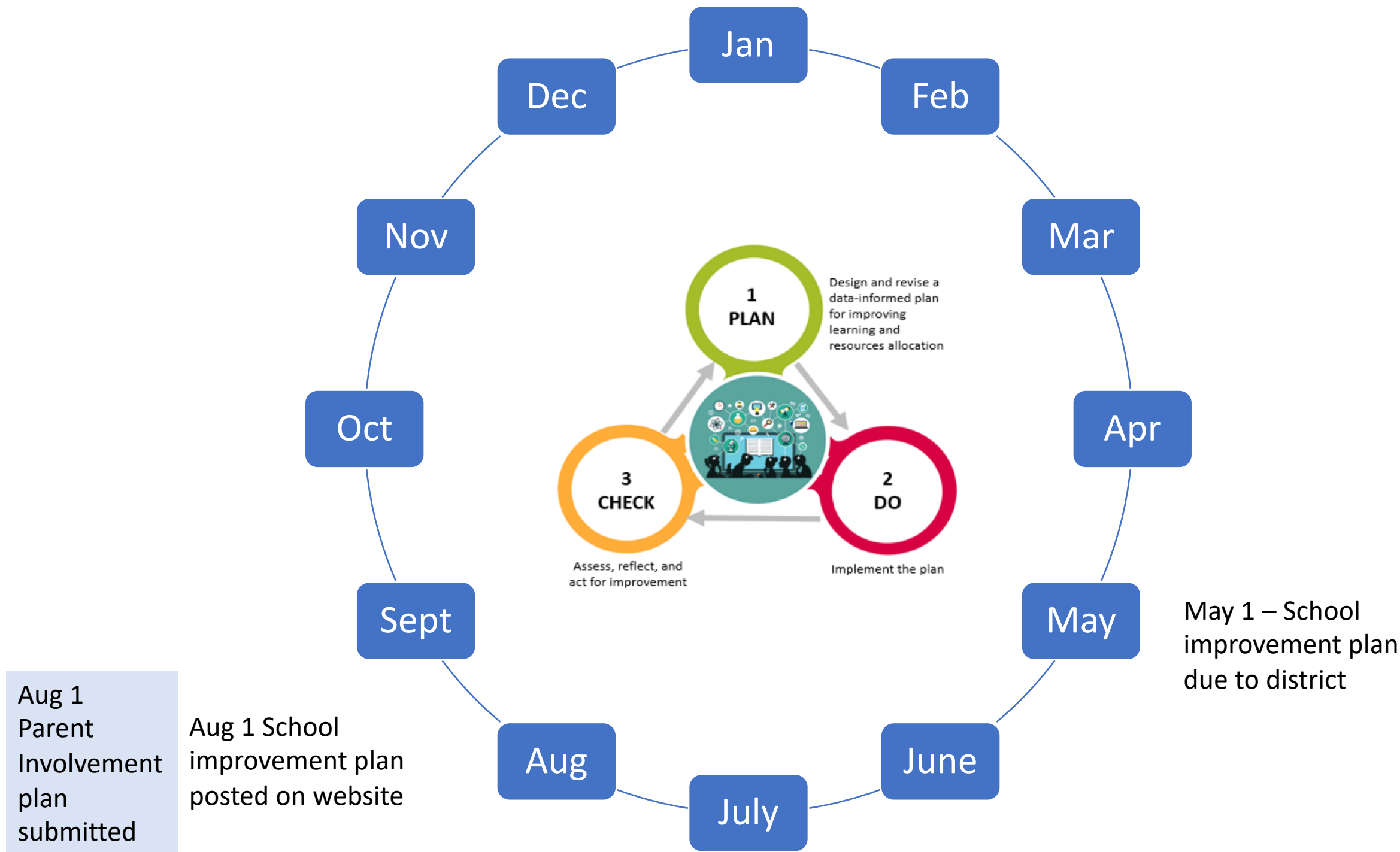
8.05.1.5 Describe the timeline and procedures for evaluation of the interventions and practices for effectiveness.; and

8.05.1.6 **Include a literacy plan** that includes, without limitation, a curriculum program and a professional development program that are:

8.05.1.6.1 Aligned with the literacy needs of the public school district; and

8.05.1.6.2 Based on the science of reading as defined by Ark. Code Ann. § 6-17-429(k)(1).





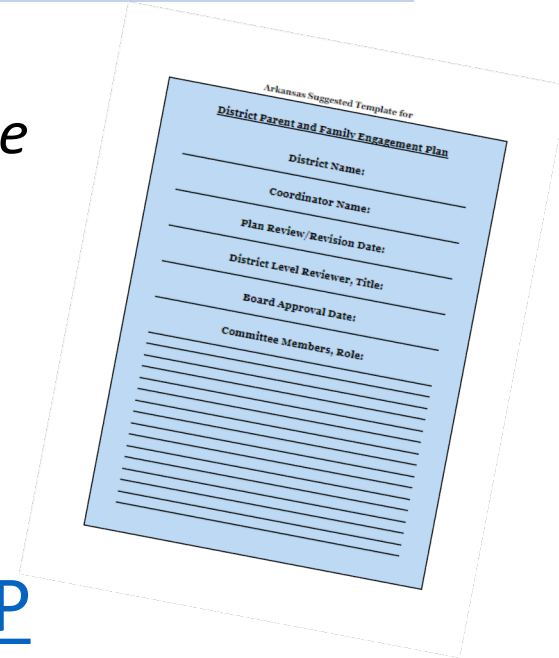
# What should be included in a District Family Engagement plan?

1. Jointly Developed Expectations and Objectives
2. Building Staff Capacity through Training and Technical Assistance
3. Building Parent Capacity
4. Reservation and Evaluation
5. Coordination

Look for “*Arkansas Guide for District Parent and Family Engagement Plan*” to see all statutes and rules:

<http://bit.ly/ARPFEP>

**Due in Indistar  
and on Websites  
by August 1!**

A blue form titled "Arkansas Suggested Template for District Parent and Family Engagement Plan". The form includes fields for "District Name:", "Coordinator Name:", "Plan Review/Revision Date:", "District Level Reviewer, Title:", "Board Approval Date:", and "Committee Members, Role:". There are also several horizontal lines for additional information.

# What should be included in a School Family Engagement plan?

1. Jointly Developed
2. Annual Title I Meeting\*
3. Communications
4. School-Parent Compact\*
5. Reservation of Funds\*
6. Coordination of Services
7. Building Capacity of Parents
8. Building Capacity of School Staff
9. Building Capacity - Discretionary\*  
(\*required in all Title I schools)

Look for “Arkansas Guide for School Parent and Family Engagement Plan” to see all statutes and rules:

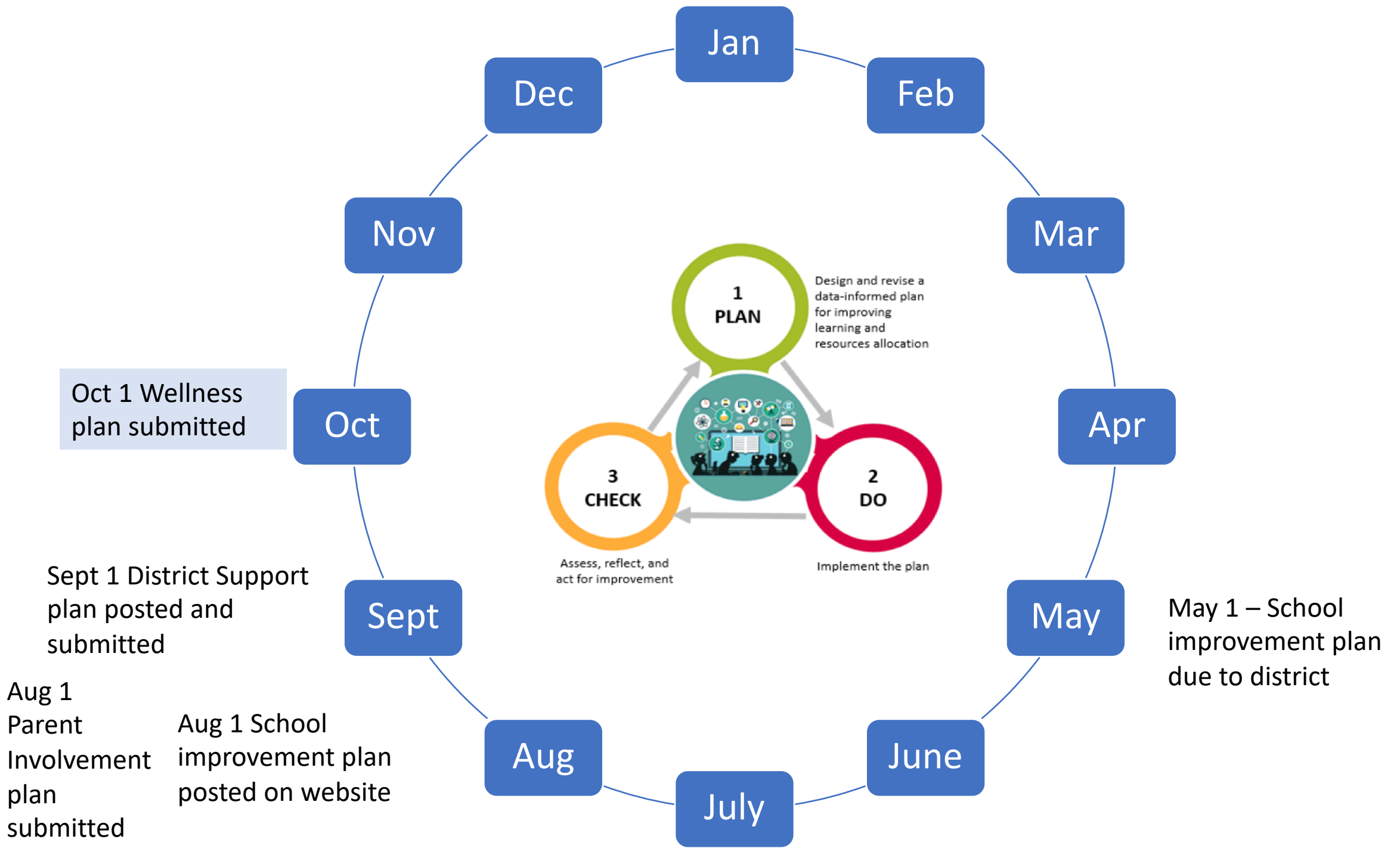
<http://bit.ly/ARPFEP>

**Due in Indistar  
and on Websites  
by August 1!**

The image shows a pink form titled "Arkansas Guide and Suggested Template School Parent and Family Engagement Plan". The form includes fields for "School Name:", "Facilitator Name:", "Plan Review/Revision Date:", "District Level Reviewer, Title:", "District Level Approval Date:", and "Committee Members, Role:". There are also several blank lines for additional information. At the bottom right, it says "May 1, 2009 • Page 2 of 26".

# How does Family Engagement planning fit into to school improvement planning?

- Family Engagement plans are part of school improvement plans.
- Family Engagement plans should have clear and measurable expectations and objectives based on needs assessment.
- Federal Coordinators play an integral role in ensuring expenditures align purposefully with plans.
- All districts *may* choose to set funds aside for family engagement, but districts receiving more than \$500,000 in Title I funding *must* set aside 1% annually for engagement.
- Families must be involved in decisions regarding how funds are allotted.



# What should be included in a District Health & Wellness plan? (state requirement)

## **Regulatory Guidance:**

State: Arkansas Code Annotated 20-7-135, Arkansas Rules Governing Nutrition and Physical Activity Standards

Federal: Child Nutrition Reauthorization Act of 2004 (Sec. 204 of Public Law 108-265); Healthy, Hunger-Free Kids Act of 2010 (Sec. 204 of Public Law 111-296); United States Department of Agriculture Food and Nutrition Services Final Rule for Local Wellness Policy Implementation (July 21, 2016)

Identify Members of the District Wellness Committee.

Required Wellness Committee Members:

Members from the school district governing board, school administrators, food service personnel, teacher, parent, student, school nurse and community members

## **Things to Consider**

Intent of the Wellness Committee:

- To act as a platform for school personnel and stakeholders to assess and improve programs, policies, services, and environment to serve the needs of the whole child, specifically focusing on nutrition, physical activity and health services to improve overall academic achievement.

How to structure the Wellness Committee:

- One District Level Committee, Establish subcommittees of the District Committee, Establish School Level Committees

Tips to make the most of your Wellness Committee:

- Consider integrating the activities of the Wellness Committee with other required committees focusing on specific at-risk student subpopulations served by the district (Family and Community Engagement, xx)

# What should be included in a School Health & Wellness plan? (state requirement)

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Federal: Child Nutrition Reauthorization Act of 2004 (Sec. 204 of Public Law 108-265); Healthy, Hunger-Free Kids Act of 2010 (Sec. 204 of Public Law 111-296); United

States Department of Agriculture Food and Nutrition Services Final Rule for Local Wellness Policy Implementation (July 21, 2016)

## Needs Assessment:

- Required data sources: School level BMI Report (<http://bmi.achi.net/Pages/SchoolPersonnel/BMIReports.aspx>)  
School Health Index Annual Assessment ([https://nccd.cdc.gov/DASH\\_SHI/default/Login.aspx](https://nccd.cdc.gov/DASH_SHI/default/Login.aspx))  
Required Modules: 1,2,3,4,10, & 11
- Other data sources: SHAPE Assessment, Vision screening data, student chronic conditions, mental health conditions/substance abuse instances (APNA)

## Goals and Objectives

- Goal 1: Nutrition Services, Policies, Education, and Environment  
Goal 2: Physical Activity and Physical Education Services, Policy, and Environment  
Goal 3: Staff Annual Professional Development Related to Nutrition and Physical Activity, Self-care, Staff Wellness  
Goal 4: Optional Goal- Schools may focus on any area of health and wellness

## Things to consider when developing health and wellness goals and objectives for school improvement:

1. Prioritize activities for improvement based on the needs assessment data
2. Start where you are (small, realistic, steps)
3. Align your health goals with the overall school improvement goals (chronic absenteeism, student engagement, student retention)
4. 38% of Arkansas students have a chronic condition (ADHD, Asthma, Life-threatening Allergy, Seizures, and Diabetes)

**MAKE YOUR HEALTH PLAN MEANINGFUL!**

# Medicaid Funding

The revenue generated by the ARMAC program is dedicated to the provision of health services and may be used to facilitate, improve and/or expand the level and quality of health/medical services provided to all students within the district.

## 2019 School-Based Medicaid Statewide Medicaid Profile

<u>ADM</u>	<u>570,631</u>
Physical Therapy	\$4,984,130.08
Occupational Therapy	\$10,054,500.63
Speech Therapy	\$12,063,905.60
Personal Care	\$1,483,580.20
SBMH	\$63,112.71
EPSDT	\$1,696,970.27
Audiology	<u>\$13,874.70</u>
<b>Direct Billable</b>	<b>\$30,370,752.47</b>
ARMAC Total	<u>\$15,162,138.35</u>
<b>Total Reimbursement for FY 2019</b>	<b>\$45,532,890.82</b>



# Medicaid Funding

The revenue generated by the ARMAC program is dedicated to the provision of health services and may be used to facilitate, improve and/or expand the level and quality of health/medical services provided to all students within the district.

- **RESTRICTED** Medicaid Codes
  - Special Education ONLY (OT, PT, Speech)
    - 6750 - MEDICAID
- **NON-RESTRICTED** to Special Education Medicaid Codes
  - Funds can be used to support health related efforts for the general student population
    - 6751 – School-based Mental Health Medicaid (Employed by district)
    - 6752 – Medicaid General Health Services – Medicaid Administrative Claiming (ARMAC)
    - 6752 – Medicaid General Health Services – Personal Care
    - 6752 – Medicaid General Health Services – Vision & Hearing
    - 6752 – Audiology

## **Medicaid funding can support:**

- Nursing salaries/supplies
- Therapy salaries
- Mental Health Coordinator/Social Worker Salary
- Other Health/Medical Related supplies
- Coordinated School Health programming/activities
- Staff wellness programming/activities
- Health Related District PD
- Student Eye Glasses
- Student Medical Co-pay
- Health & PE Classroom Resources
- Staff Wellness Resources
- School Garden/Cafeteria Salad Bar

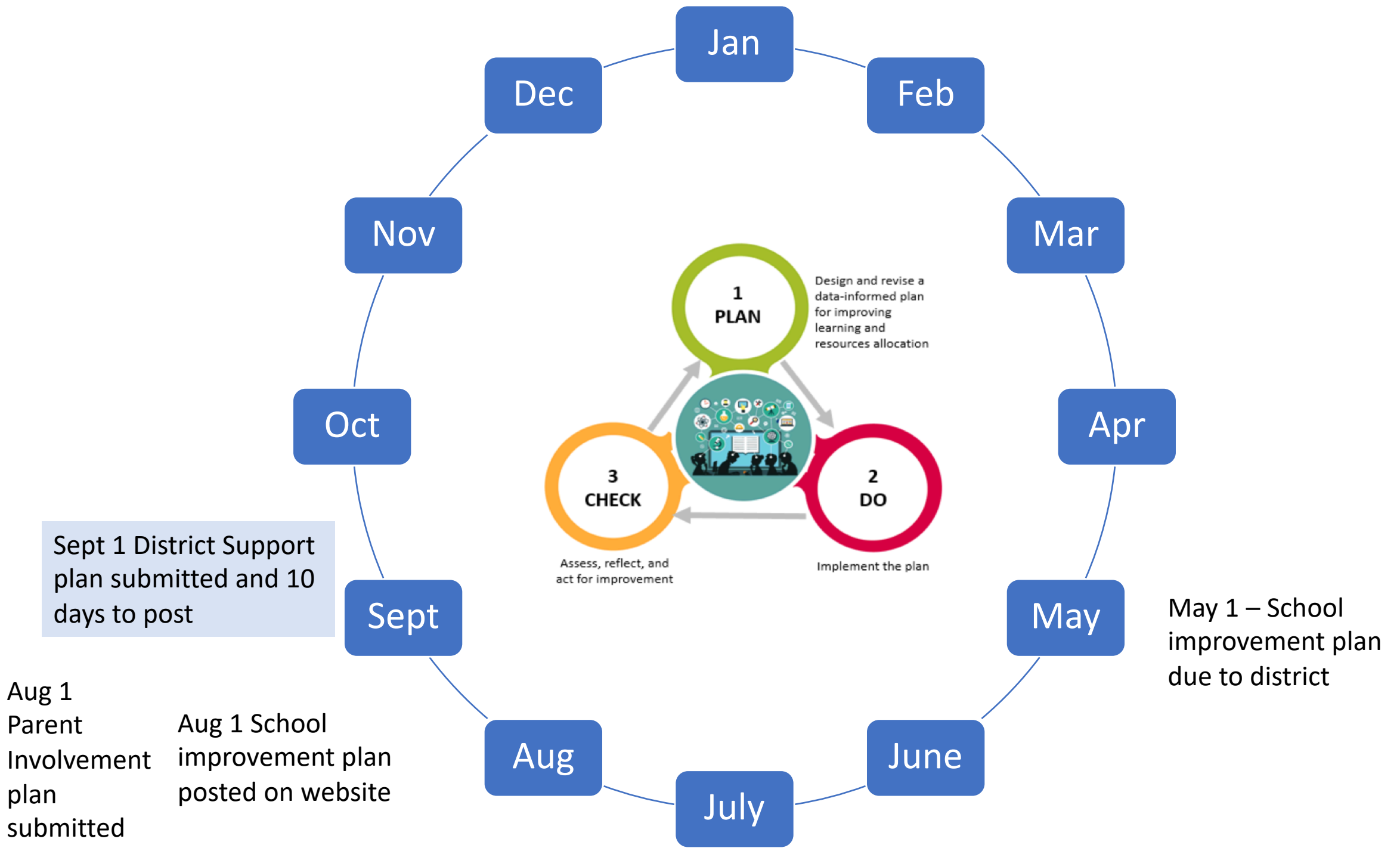
Who must post a district support plan?

Districts receiving support  
(collaborative, coordinated, directed, intensive)

	General	Collaborative	Coordinated	Directed	Intensive
General definition	General support provides guidance and tools to assist LEA	Collaborative support provides minor or temporary technical assistance or personalization of a Department initiative or state expectation	Coordinated support provides technical assistance and monitoring.  District support plan required.	Directed support includes directly guiding the development and implementation of the school-level plans, district support plan, allocation of resources, monitoring and evaluation.	Districts are classified for intensive support by the State Board of Education based on Commissioner’s recommendation
District initiated	Contacts for general questions and assistance regarding daily operations	District request for short term assistance	District request for long term assistance	District request for long-term guidance	District request for intensive guidance
DESE initiated		1003 planning grants	ACT 1082 - district in which 40% or more of students score in need of support on the prior year summative assessment for reading	ACT 1082 - district in which 50% or more of students score in need of support on the prior year summative assessment for reading	SBE directed support
DESE requirement	School improvement plans including literacy plan	School improvement plans including literacy plan  District support plan - upon request from DESE	School improvement plans including literacy plan  District support plan including district literacy plan - shall be approved by DESE	School improvement plans including literacy plan  District support plan including district literacy plan - shall work with ADE - plan shall be approved by DESE	School improvement plans including literacy plan  District support plan including district literacy plan - shall work with ADE - plan shall be approved by SBE

District	Support	State Requirement	Additional State Requirements	Reading Support
District may request support at any time	<b>General</b> support provides guidance and tools to assist LEA	School improvement plans including literacy plan		
	<b>Collaborative</b> support provides minor or temporary technical assistance or personalization of a Department initiative or state expectation		District support plan - upon request from DESE	
	<b>Coordinated</b> support provides technical assistance and monitoring.		District support plan including district literacy plan - shall be approved by DESE	ACT 1082 - district in which 40% or more of students score in need of support on the prior year summative assessment for reading
	<b>Directed</b> support includes directly guiding the development and implementation of the school-level plans, district support plan, allocation of resources, monitoring and evaluation.			ACT 1082 - district in which 50% or more of students score in need of support on the prior year summative assessment for reading
	Districts are classified for <b>intensive</b> support by the State Board of Education based on Commissioner’s recommendation			

District	Support	State Requirements	Federal Support
Identified district must meet federal requirements for 1003.	<b>General</b> support provides guidance and tools to assist LEA		
	<b>Collaborative</b> support provides minor or temporary technical assistance or personalization of a Department initiative or state expectation	School Improvement plan and District support plan required as part of 1003 application	1003 grant -formula grant to districts that have schools identified in need of comprehensive support and if applicable, school identified in need of targeted support.
	<b>Coordinated</b> support provides technical assistance and monitoring.		
	<b>Directed</b> support includes directly guiding the development and implementation of the school-level plans, district support plan, allocation of resources, monitoring and evaluation.		
	Districts are classified for <b>intensive</b> support by the State Board of Education based on Commissioner’s recommendation		



What should be included in a district support plan?

Arkansas Division of Elementary and Secondary  
Education Rules Governing the Arkansas  
Educational Support and Accountability Act  
(AESAA) January 2020

[http://dese.ade.arkansas.gov/public/userfiles/Legal/Legal-Current%20Rules/2019/ADE%20348%20AESAA%20\(2020\).pdf](http://dese.ade.arkansas.gov/public/userfiles/Legal/Legal-Current%20Rules/2019/ADE%20348%20AESAA%20(2020).pdf)

# What should be included in a district support plan?

8.07.3 A district support plan shall follow a continuous cycle of inquiry and at a minimum:

8.07.3.1 **Specify the support** the public school district will provide to public schools identified pursuant to the Elementary and Secondary Education Act of 1965, Pub. L. No. 89-10, as reauthorized by the Every Student Succeeds Act of 2015, Pub. L. No. 114-95;

8.07.3.2 **Collaboratively establish priorities regarding goals or anticipated outcomes** with the school or schools, including feeder schools as applicable;

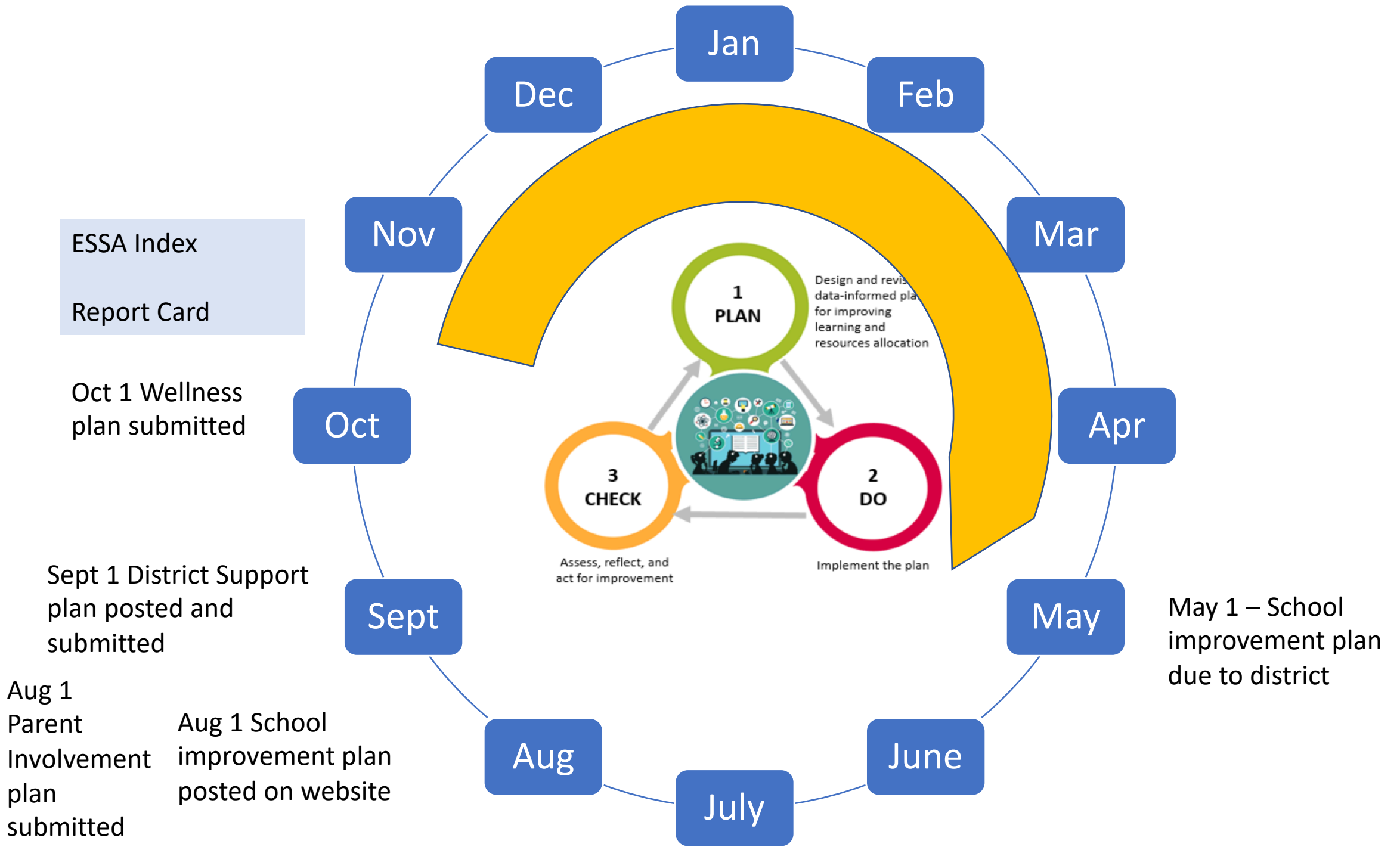
8.07.3.3 Identify **resources to support** the established priorities;

8.07.3.4 Describe the **time and pace of providing support and monitoring** for the established priorities; and

8.07.3.5 Describe the **measures for analyzing and evaluating** that the district support was effective in improving the school performance; and

8.07.3.6 Direct the **use of Enhanced Student Achievement funding** for strategies to close gaps in academic achievement, if required pursuant to the Division of Elementary and Secondary Education Rules Governing the Distribution of Student Special Needs Funding and the Determination of Allowable Expenditures of those Funds.





# Needs Assessment Process



Data  
Collection  
and Analysis

Prioritization

Theory of  
Action and  
Goal Setting

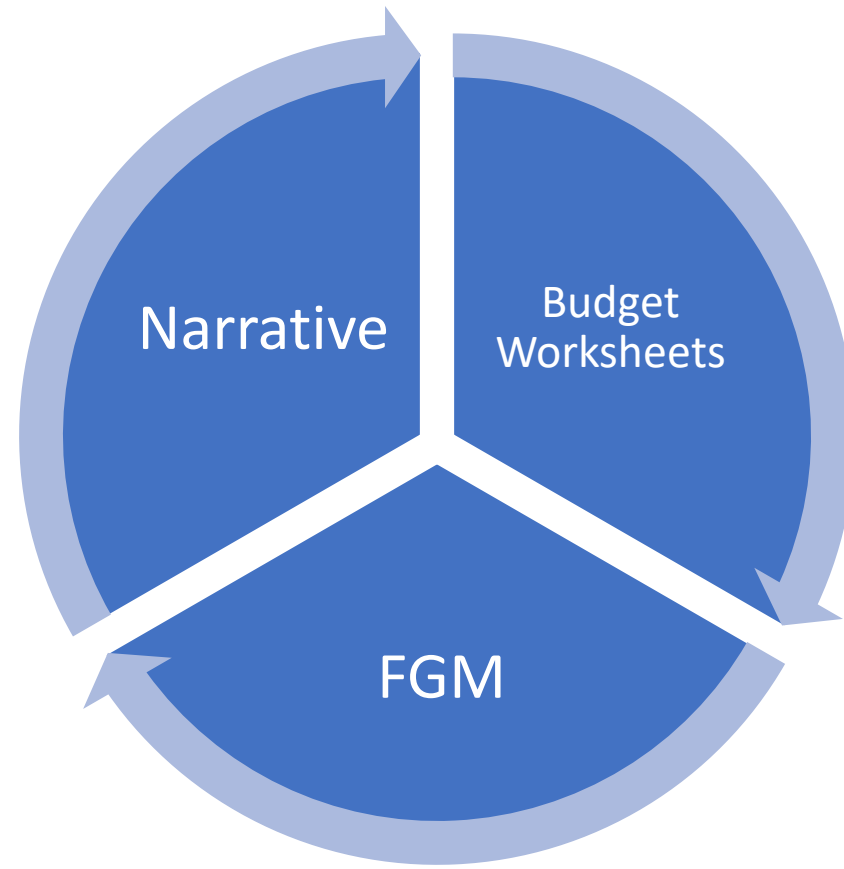
Support  
Planning



What questions do  
you have?

What supports do  
you need?

# Federal Program Applications



# Federal Grants Management

# FGM Step 1 – Plan

- Preliminary
  - Final prior year budget worksheets (approved at end of prior year)
    - If NOT uploaded, funding will not proceed
- ADJUST for current year (upload in Indistar - upload report) \**POINT OF COLLABORATION*
- Enter same data into FGMS
- Notes uploaded on line items that need to be corrected for final submission
  - Letters are uploaded into Indistar folder SEA to LEA

# FGM Step 2 – Do

- Final allocations
- Work with bookkeeper to finalize budget \**POINT OF COLLABORATION*
- Upload revised final budget
  - Indistar – If budget worksheets are not uploaded, funding is stopped
  - FGMS
- Approve (lock)
- Records retention

# FGM Step 3 – Check

- Evaluate the progress
- Needs assessment
- THESE FUNDS IMPROVED STUDENT ACHIEVEMENT
- End of year is complete – we open the preliminary for next year



# FGM - Calendar between NOW and May 1st

- McKinney-Vento Monthly Authorized Activity Form
- District bookkeeper and federal program coordinator should be comparing budget to actual before FINAL submission of FGM.
- FINAL Notice of Funds Transferred
- Revised Applications
- FINAL eFinance Budget Worksheets for programs applicable to district [EXCEL FORMAT]

# FEDERAL GRANTS MANAGEMENT

## Closing & Opening

- When FGM opens for the FINAL budget version, the districts have between then and May 1<sup>st</sup> to enter data and it should agree with budget worksheets into FGM.
  - Budget worksheets will then be uploaded using the FINAL allocations into the Indistar 19-20 folder.
  - Include descriptions of each line item
- Once approved, the district will then save as 19-20 FINAL as 20-21 Prelim, adjusting the budget worksheet line items.
  - Upload the 20-21 Prelim worksheet into the 2020-21 Indistar Form Folder

## **CLOSING FGM 2019-20**

- Upload FINAL budget worksheet by May 1<sup>st</sup>
- Transfers completed in eFinance
- Approvals uploaded
  - Federal Coordinator gives the approved budget worksheet to business manager

## **OPENING FGM 2020-21**

- Save the FINAL budget worksheet as 20-21 PRELIMINARY worksheet
  - Adjust functions and totals per changes
- Upload Prelim budget worksheet into the 20-21 Indistar Form Folder

# Where is the PowerPoint for FGM

Arkansas Division of Elementary and Secondary Education, Public School Accountability Division, Federal Program Unit, Resources:

[http://dese.ade.arkansas.gov/public/userfiles/Public\\_School\\_Accountability/Federal\\_Programs/REVISED\\_District\\_User\\_Guide\\_FGMS\\_07\\_18\\_19.pdf](http://dese.ade.arkansas.gov/public/userfiles/Public_School_Accountability/Federal_Programs/REVISED_District_User_Guide_FGMS_07_18_19.pdf)

# Transfers

# Transfers

## SEC. 5103. TRANSFERABILITY OF FUNDS

- Two SOFs can be transferred OUT
  - SOF 6756 – Title II-A
  - SOF 6786 – Title IV
- Can be transferred INTO
  - SOF 6501 – Title I
  - SOF 6510 – Title I-D
  - SOF 6756 – Title II-A (only Title IV can be transferred in)
  - SOF 6761 – Title III
  - SOF 6786 – Title IV (only Title II can be transferred in)
  - SOF 6784 – Title V

# Transfers Completed

- Transfers can ONLY be completed from one SOF to another if the district is receiving an allocation for that program.
  - Example: District does NOT receive a Title V allocation, the district can NOT transfer Title II or IV into that program
- Transfers must be completed by May 1<sup>st</sup>
- IF TRANSFER DOES NOT HAPPEN IN EFINANCE, THEN THE TRANSFER WILL NOT BE REIMBURSED AND THE PROGRAM WILL HAVE A NEGATIVE BALANCE
  - When reviewing budget to eFinance in April/May, make sure that the transfer is shown. If not, get with Business Manager of the district.



# Transfer eFinance codes

- DR 6XXX 5200 000 000 00 . 69360
- CR 6XXX 01010
- DR 6XXX 01010
- CR 6XXX 52600
- See slide above on “out” DR to “into” CR

# Monitoring Budgets

# Federal Coordinators review to Budget Worksheet from Business Manager

- 100% of funds budgeted
- Rank order is followed
- Parent and family required set aside and carryover is budgeted and listed
- Neglected set aside is completed in FGM and budget worksheet
- Homeless is set aside
- Required information is listed on the budget worksheet for each line item
- Transfers entered correctly
- Equitable services between each ESEA program

- Indirect Cost is listed on both if applicable
- Other district level cost balance between both
- Budget worksheets for all applicable programs submitted
- Budgeted in worksheet is also in FGM and visa-versa
- Actual amounts budgeted between district and buildings
- Descriptions of line items listed on budget worksheet
- Correct budget sheet uploaded into Indistar
- Actual cost per child is calculated correctly from the budget worksheets

# Comparability Reports

- Location of the Comparability form
  - Indistar, Complete Forms tab, Federal Programs Form Section, Title I Comparability Reports
  - <http://www.indistar.org/app/DistrictDashboard.aspx>
- Exempt if:
  - One building per grade span (k-3, 4-6, 7-9, 10-12)
- Required data for reporting:
  - Grade span
  - Number of pupils enrolled as of October 1
  - FTE of Instructional Staff

# Comparability Forms Required to be submitted

- Form 1
  - Completed and signed, even if exempt
- Form 2A – Non-Title I Schools
  - Complete if comparing non-title to title schools of the same grade span
- Form 2B – Title I Schools
  - Complete if comparing title and non-title schools of the same grade span
- Form 2C – All Title I Schools
  - Complete if ALL schools of the same grade span are served, enter the schools with the highest low income on the top half of form and then enter the schools with the lowest income on the bottom.

# Time Certification / PARS

- Who has to fill out time sheets and how often do they have to be completed?
  - Any employee paid with federal fund, entirely or partially, must complete a time and effort report
  - Employees paid entirely from a **single** federal fund must complete a **semi-annual** certification report
  - Employees paid partially from a federal fund and a non-federal fund, or by two different federal funds, must complete a PARS (personnel activity report) **monthly**
  - Sample forms are available in EDGAR

# Clarksville School District

## Monthly Time Sheet / Federal Time Certification

### August 26 - September 29, 2017

Name: \_\_\_\_\_ Employee Number: \_\_\_\_\_

School: \_\_\_\_\_ Source of Federal Funding: \_\_\_\_\_

Job Assignment: \_\_\_\_\_

(Please record the hours worked each day.)

	Saturday		Sunday		Monday		Tuesday		Wednesday		Thursday		Friday		Total Hours	Regular Hours		Overtime Hours	
	Federal	Non Federal	Federal	Non Federal	Federal	Non Federal	Federal	Non Federal	Federal	Non Federal	Federal	Non Federal	Federal	Non Federal		Federal	Non Federal	Federal	Non Federal
	26		27		28		29		30		31		1						
For the week of:																			
Aug 26-Sept 1																			
Sept 2-8	2		3		4		5		6		7		8						
Sept 9-15	9		10		11		12		13		14		15						
Sept 16-22	16		17		18		19		20		21		22						
Sept 23-29	23		24		25		26		27		28		29						

*For Central Office Use Only*

Regular Time: \_\_\_\_\_ Hours @ \$ \_\_\_\_\_ = \$ \_\_\_\_\_

Overtime: \_\_\_\_\_ Hours @ \$ \_\_\_\_\_ = \$ \_\_\_\_\_

This represents a true and accurate record of time worked.

**Codes:**

S = Sick Leave  
P = Personal Leave  
V = Vacation  
PD = Professional Development  
SB = School Business  
J = Jury Duty  
H = Holiday  
X = Absent without leave

I certify that the hours shown above reflect the actual time the employee worked for the Federally Funded Program indicated, and that the employee listed above was paid from the non-federal funds only for the hours indicated. Hours other than those spent in the Federally Funded Program were paid by other district funds.

By signing below, the supervisor certifies that they have reviewed this time sheet and that the hours are correct. Also, overtime hours (if any) have been properly approved by the supervisor.

Signature of Employee: \_\_\_\_\_ Date: \_\_\_\_\_



10% VARIANCE

# How to calculate and apply

- The ten percent variance will be determined by comparing the difference in the budgeted expenditure amount to the actual expenditure amount by the total for each **function**. Actual expenditures are not to exceed budgeted expenditures by more than ten percent of the total budget amount.
- Any allowed variance the district can't go over the total funds available
- There are examples following on how the 10% variance is determined per FUNCTION.

Budget Unit Title	LEA Location	LEA Location Title	Account Code	Account Title	Fiscal Year Budgeted Amount	Fiscal Year Expense Amount	Remaining	
GENERAL PROGRAMS	000	DISTRICT WIDE	61120	CLS SALARY	14,108.00	11,542.08	2,565.92	<p>Three items within this section:</p> <p>1 - The district took indirect cost (pink), but did not budget these funds. This would be unallowable and would have to be returned to ADE.</p> <p>2 - The expenditures are more than the budgeted item (blue), and more than the allowed 10%. (9,099.80 X 10% = 909.98) 9099.80 + 909.98 = 10,009.78 which is all that is allowed to be taken. The difference would have to be returned to ADE.</p> <p>3 - The expenditures are more than the budgeted item (green), and still less than the 10%. (3500 x 10% = 350) 3500 + 350 = 3850 which is less than the amount of expenditures.</p>
GENERAL PROGRAMS	000	DISTRICT WIDE	62120	CLS GROUP INS	200.00	36.27	163.73	
GENERAL PROGRAMS	000	DISTRICT WIDE	62220	CLS SOC SEC	893.30	667.82	225.48	
GENERAL PROGRAMS	000	DISTRICT WIDE	62270	CLS MEDICARE	208.92	156.18	52.74	
GENERAL PROGRAMS	000	DISTRICT WIDE	62320	CLS TCH RET - CONT	2,053.14	1,615.88	437.26	
GENERAL PROGRAMS	000	DISTRICT WIDE	62720	CLS HEALTH BENEFITS	772.02	634.48	137.54	
GENERAL PROGRAMS	000	DISTRICT WIDE	62721	CLS PREM ASSIST EBD	70.00	55.98	14.02	
ESS	000	DISTRICT WIDE	66100	GEN SUPPLIES	7,989.40	205.64	7,783.76	
INDIRECT COST	000	DISTRICT WIDE	68400	INDIRECT COST	0.00	290,596.25	-290,596.25	
LINE	002	ELEMENTARY	62310	CERT TCH RET-CONT	9,099.80	13,129.90	-4,030.10	
SCHOOL	006	2ND ELEMENTARY	61110	CERT SALARY	7,830.00	7,830.00	0.00	
DEV	008	3RD ELEMENTARY	63310	REGISTRATION	3,500.00	3,745.00	-245.00	

Fiscal Year	Budget Unit	Budget Unit Title	LEA Location	LEA Location Title	Account Code	Account Title	Fiscal Year Budgeted Amount	Fiscal Year Expense Amount	
19	6501151100200000	ELO	002	ELEMENTARY	61110	CERT SALARY	0.00	9,197.50	This would be a finding with audit. The district has expenditures, but nothing budgeted for these functions. The district would need to amend their budget before closing to include budgeted funds or remove the expenditures to another allowable line item.
19	6501151100200000	ELO	002	ELEMENTARY	62210	CERT SOC SEC	0.00	570.25	
19	6501151100200000	ELO	002	ELEMENTARY	62260	CERT MEDICARE	0.00	133.45	
19	6501151100200000	ELO	002	ELEMENTARY	62310	CERT TCH RET-CONT	0.00	1,287.65	
19	6501151100200000	ELO	002	ELEMENTARY	66100	GEN SUPPLIES	0.00	509.71	
19	6501151100600000	AFTER SCHOOL	006	2nd ELEMENTARY	61110	CERT SALARY	0.00	7,830.00	
19	6501151100600000	AFTER SCHOOL	006	2nd ELEMENTARY	62210	CERT SOC SEC	0.00	485.48	
19	6501151100600000	AFTER SCHOOL	006	2nd ELEMENTARY	62260	CERT MEDICARE	0.00	113.55	
19	6501151100600000	AFTER SCHOOL	006	2nd ELEMENTARY	62310	CERT TCH RET-CONT	0.00	1,096.20	
19	6501151100600000	AFTER SCHOOL	006	2nd ELEMENTARY	66100	GEN SUPPLIES	0.00	252.83	
19	6501159100600000	TITLE ONE	006	2nd ELEMENTARY	66100	GEN SUPPLIES	0.00	1,900.20	
19	6501221300600000	PROF DEV	006	2nd ELEMENTARY	63310	REGISTRATION	0.00	2,172.62	
19	6501159100900000	TITLE ONE	009	3rd ELEMENTARY	66100	GEN SUPPLIES	0.00	2,796.16	
19	6501159100900000	TITLE ONE	009	3rd ELEMENTARY	66527	LOW VALUE TECH SUPPLIES	0.00	884.58	
19	6501217000900000	PARENTAL INVOLVE-W/C	009	3rd ELEMENTARY	61710	CERT SUBSTITUTES	0.00	600.00	
19	6501217000900000	PARENTAL INVOLVE-W/C	009	3rd ELEMENTARY	62210	CERT SOC SEC	0.00	36.53	
19	6501217000900000	PARENTAL INVOLVE-W/C	009	3rd ELEMENTARY	62260	CERT MEDICARE	0.00	8.52	
19	6501217000900000	PARENTAL INVOLVE-W/C	009	3rd ELEMENTARY	62310	CERT TCH RET-CONT	0.00	84.00	
19	6501221300900000	PROF DEV	009	3rd ELEMENTARY	65810	TRVL-CERT-IN DISTRICT	0.00	8,408.12	

					budgeted	expenditure	difference	10% of budget	allowed expenditure	
009	3rd ELEMENTARY	61110	CERT SALARY		54,403.00	41,073.72	13,329.28	5,440.30	59,843.30	
009	3rd ELEMENTARY	61120	CLS SALARY		0.00	15,000.00	-15,000.00	0.00	0.00	Unallowed
009	3rd ELEMENTARY	62110	CERT GROUP INS		200.00	229.11	-29.11	20.00	220.00	Greater than 10%
009	3rd ELEMENTARY	62120	CLS GROUP INS		200.00	0.00	200.00	20.00	220.00	
009	3rd ELEMENTARY	62210	CERT SOC SEC		3,872.99	4,370.87	-497.88	387.30	4,260.29	Greater than 10%
009	3rd ELEMENTARY	62220	CLS SOC SEC		930.00	0.00	930.00	93.00	1,023.00	
009	3rd ELEMENTARY	62260	CERT MEDICARE		788.85	570.84	218.01	78.89	867.74	
009	3rd ELEMENTARY	62270	CLS MEDICARE		217.50	0.00	217.50	21.75	239.25	
009	3rd ELEMENTARY	62310	CERT TCH RET-CONT		7,616.42	5,750.31	1,866.11	761.64	8,378.06	
009	3rd ELEMENTARY	62320	CLS TCH RET - CONT		2,100.00	0.00	2,100.00	210.00	2,310.00	
009	3rd ELEMENTARY	62710	CERT HEALTH BENEFITS		949.80	714.35	235.45	94.98	1,044.78	
009	3rd ELEMENTARY	62711	CRT PREMIUM ASSIST EBD		21.12	123.14	-102.02	2.11	23.23	Greater than 10%
009	3rd ELEMENTARY	62720	CLS HEALTH BENEFITS		569.88	0.00	569.88	56.99	626.87	
009	3rd ELEMENTARY	62721	CLS PREM ASSIST EBD		120.00	689.98	-569.98	12.00	132.00	Greater than 10%
010	MIDDLE SCHOOL	66500	TECHN SUPPLIES		4,000.00	12,000.00	-8,000.00	400.00	4,400.00	Greater than 10%
010	MIDDLE SCHOOL	66100	GEN SUPPLIES		3,000.00	3,250.00	-250.00	300.00	3,300.00	Less than 10%
010	MIDDLE SCHOOL	66100	GEN SUPPLIES		0.00	5,000.00	-5,000.00	0.00	0.00	Unallowed
010	MIDDLE SCHOOL	63310	REGISTRATION		3,000.00	3,672.00	-672.00	300.00	3,300.00	Greater than 10%
010	MIDDLE SCHOOL	63210	INSTRUCTIONAL		4,001.38	4,205.96	-204.58	400.14	4,401.52	Less than 10%

# REQUIRED CARRYOVERS

- Any equitable services funds calculated from 18-19 and was not liquidated, this will become part of the carryover within that ESEA program budget.
  - data was collected from APSCN end of year expenditures for each program and function 3352 budgeted
  - ADE is treating those programs like the Title I carryover requirement.
- Carryover for Function 2170 will need to be entered as carryover within FGM, this information was emailed to applicable districts in December by Annette.

# TITLE IV BUDGET WORKSHEET CHANGES



Federal Fund Budget Worksheet										
Fund 6786										
Fiscal Year	Budget Unit	Budget Unit Title	LEA Location	Lea Location Title	Account Code	Account Title	Fiscal Year Budgeted Amount	Fiscal Year Expense Amount	District Description	Title IV Codes from Application
19	6786112001400000	ELEM SUPPORT/ACAD ENRICH	014	ELEMENTARY	63910	PURCH TECH SERVICES	1,912.00	1,912.00	Purchase tech services for supplemental technology	<p>The following codes will need to be included on budget worksheet for each line item within the Title IV budget.</p> <p>4105 4107 4108 4109</p> <p>Each expenditure should have a code associated with it as per the Title IV application.</p>
19	6786112001400000	ELEM SUPPORT/ACAD ENRICH	014	ELEMENTARY	66100	GEN SUPPLIES	2,500.00	1,993.00	General supplement supplies for the Elementary building	
19	6786112001400000	ELEM SUPPORT/ACAD ENRICH	014	ELEMENTARY	66500	TECHN SUPPLIES	3,467.28	2,699.30	Purchase technology supplies	
19	6786114001500000	HS SUPPORT/ACAD ENRICHMEN	015	HIGH SCHOOL	63910	PURCH TECH SERVICES	1,912.00	1,912.00	Purchase tech services for supplement technology	
19	6786114001500000	HS SUPPORT/ACAD ENRICHMEN	015	HIGH SCHOOL	66100	GEN SUPPLIES	2,500.00	0.00	General supplement supplies for the High School building	
19	6786114001500000	HS SUPPORT/ACAD ENRICHMEN	015	HIGH SCHOOL	66500	TECHN SUPPLIES	6,443.98	2,500.00	Purchase tech services for supplement technology	
19	6786550000000000	IN-DIRECT COST IV	000	DISTRICT WIDE	68400	INDIRECT COST	284.91			
Overall - Total		Overall - Total			Overall - Total		19,020.17	11,016.30		

Due to data collection required by the USDOE, the federal program unit must keep up with the amount of funds spent and the number of LEAs spending funds per the content area of Title IV.

All LEAs that do not transfer the Title IV funds out must enter these codes per the application that was submitted in Indistar.

**Each expenditure should have a code associated with it as well as a description.**

# Federal Programs Contacts

- **Bobby Lester**, Federal Programs Director - Phone: 501-682-4379, [bobby.lester@arkansas.gov](mailto:bobby.lester@arkansas.gov)
- **Jayne Green**, Title I Director - Phone: 501-682-2395, [jayne.green@arkansas.gov](mailto:jayne.green@arkansas.gov)
- **Rick Green**, Title II-A Program Administrator, Ombudsman - Phone: 501-682-2395, [rick.green@arkansas.gov](mailto:rick.green@arkansas.gov)
- **Otistene Smith**, Title IV, Complaint Resolution, Committee of Practitioners, Distinguished Schools - Phone: 501-683-5423, [otistene.smith@arkansas.gov](mailto:otistene.smith@arkansas.gov)
- **Chante'le' Williams**, Schoolwide/Targeted – Phone: 501-682-1699, [chantele.williams@arkansas.gov](mailto:chantele.williams@arkansas.gov)
- **Rachel Hogue**, Schoolwide/Targeted – Phone: 501-682-5295, [Rachel.hogue@arkansas.gov](mailto:Rachel.hogue@arkansas.gov)
- **Dana Davis**, Homeless, McKinney Vento - Phone: 501-683-5428, [dana.davis@arkansas.gov](mailto:dana.davis@arkansas.gov)

- **Chelsey Moore**, Parent & Family Engagement, Foster Care Liaison - Phone: 501-371-8051, [Chelsey.moore@arkansas.gov](mailto:Chelsey.moore@arkansas.gov)
- **Chandra Martin**, Neglected and Delinquent Services - Phone: 501-683-5424, [chandra.martin@arkansas.gov](mailto:chandra.martin@arkansas.gov)
- **James Graham**, 21st CCLC Finance Manager - Phone: 501-682-2282, [james.graham@arkansas.gov](mailto:james.graham@arkansas.gov)
- **Wendy Wilson**, 21st CCLC Program Administrator - Phone: 501-683-3442, [wendy.wilson@arkansas.gov](mailto:wendy.wilson@arkansas.gov)
- **Ginny Stroud**, District Support – Phone: 501-682-6620, [ginny.stroud@arkansas.gov](mailto:ginny.stroud@arkansas.gov)
- **Traci Holland**, District Support– Phone: 501-682-4390, [traci.Holland@arkansas.gov](mailto:traci.Holland@arkansas.gov)
- **Melissa Matus**, District Support – Phone: 501-682-4367, [melissa.matus@arkansas.gov](mailto:melissa.matus@arkansas.gov)
- **Lindsey Stroud**, District Support – Phone: 501-682-5761, [lindsey.stroud@arkansas.gov](mailto:lindsey.stroud@arkansas.gov)
- **Annette Pearson**, Federal Programs – Phone: 501-683-1243, [annette.carlton-pearson@arkansas.gov](mailto:annette.carlton-pearson@arkansas.gov)

# RESOURCES

Education Department General Administrative Regulations (EDGAR) -  
<https://www2.ed.gov/policy/fund/reg/edgarReg/edgar.html>

Elementary and Secondary Education Act as amended by the Every Student Succeeds Act -  
<https://legcounsel.house.gov/Comps/Elementary%20And%20Secondary%20Education%20Act%20Of%201965.pdf>

Non-Regulatory Guidance - Title I Fiscal & Equitable Services Guidance -  
<https://www2.ed.gov/policy/elsec/leg/essa/essaguidance160477.pdf>

Title II - <https://www2.ed.gov/policy/elsec/leg/essa/essatitleiipartaguidance.pdf>

Title IV – Student Support and Academic Enrichment Grants -  
<https://www2.ed.gov/policy/elsec/leg/essa/essassaegrantguid10212016.pdf>

Title V – REAP -  
<https://search.usa.gov/search?utf8=%E2%9C%93&affiliate=ed.gov&query=non+regulatory+guidance+Title+V+REAP>



What questions do  
you have?

What supports do  
you need?

# Federal Finance

Arkansas Department of Education

Division of Elementary and Secondary Education

February 21, 2020

# Indirect Cost

Part 1

# Basic Rate Calculation

$$\frac{\textit{All Indirect Costs}}{\textit{All Direct Costs}}$$



# ADE Method

- Old Method – fixed with carryforward

$$\frac{\text{Indirect}}{\text{Direct}} \text{ with adjustment for prior rate}$$

- New Method – predetermined with discount

$$\frac{\text{Indirect}}{\text{Direct}} \text{ with 5\% discount}$$

\*Open Enrollment Charters will now be weighted average of rates of districts from which students are derived

# Subawards

- Minimal Administrative Effort
- First \$25,000

# Budgeting

- Indirect cost recovery must be in approved budget
- Part of administrative cost limits, if applicable

# Cost Categories

- Administration
  - Indirect
- Program

# Administration Costs

- Management, Coordination
  - Ex: office supplies  
program coordinator salary  
indirect costs

# Indirect Costs

- District overhead
  - Ex: business operations  
utilities



# Program Costs

- Implementation
  - Ex: tutors/teachers  
student supplies/technology

# Example

- AGT School District ---  
Purple Prom Dress Grant





# Grant Budget

37,876	Grant coordinator salary/fringe
--------	---------------------------------

118,312	Indirect cost (3.68%)
---------	-----------------------

4,562	Supplies
-------	----------

160,750	Total Administration (5% cap)
---------	-------------------------------

50,000	Stylist consultant
--------	--------------------

300,000	Professional services
---------	-----------------------

2,500,000	Student materials
-----------	-------------------

204,250	Prom Night
---------	------------

3,054,250	Total Program
-----------	---------------

3,215,000	Total Budget
-----------	--------------

# Grant Expenses

39,942.82 Grant coordinator salary/fringe

Indirect cost (3.68%)

3,587.59 Supplies

Total Administration (5% cap)

47,841.36 Stylist consultant

277,453.27 Professional services

2,432,915.60 Student materials

199,826.17 Prom Night

Total Program

3,001,566.81 Total Budget

# Indirect Cost Recovery

39,942.82	Grant coordinator salary/fringe	39,942.82
3,587.59	Supplies	3,587.59
47,841.36	Stylist consultant	47,841.36
277,453.27	Professional services	25,000.00
2,432,915.60	Student materials	2,432,915.60
199,826.17	Prom Night	199,826.17

	Total	2,749,113.54
	Indirect Cost (3.68%)	101,167.38

# Coding in eFinance

- DR      6501 5500 000 000 00      68400
- CR      6501                              01010    (decreases cash)
- DR      2001                              01010    (increases cash)
- CR      2001                              52900

# Maintenance of Effort

Part 2

# MOE Requirements

- For ESSA funds, an LEA must spend at least 90% of its prior year total expenditures from state and local funds.
  - Note: MOE requirements for IDEA funds (special education) is different. This presentation does not address maintenance of effort for IDEA funds.
- Penalties for MOE failure are applied to some ESSA funds when the 90% threshold is not met twice in a five-year period.
  - Penalty is the reduction of current year allocations equal to the percentage of failure.

# MOE Waiver

- USDE may grant a waiver for an LEA that fails MOE under two circumstances:
  - Exceptional or uncontrollable circumstances; such as a natural disaster or a change in the organizational structure of the LEA
  - A precipitous decline in the financial resources of the LEA
- If an LEA is granted a waiver, then it is considered having met MOE for that year.

# MOE Calculations

- Total expenditures from second preceding year are compared to immediately preceding year.
- Four aggregates are calculated:
  - Total expenditures
  - Expenditures per ADM
  - Expenditures per ADA
  - Expenditures per Enrollment



# Expenditures to be Included

- State & Local funds for free public education
- Administration
- Instruction
- Attendance & Health Services
- Student Transportation
- Operation & Maintenance of Facilities
- Fixed Charges
- Net Expenditures to Cover Deficits for Food Services & Student Activities

# Expenditures to be Excluded

- Community Services
- Capital Outlay
- Debt Service
- Expenses Incurred due to Presidentially Declared Disaster
- Expenditures from Federal Funds

# Salary Redistributions

Part 3

# Salary Changes in eFinance

- Check for Accuracy
  - Review Ledger and Payroll “Detdist” Reports
  - Review Person, Fund, and Function on Payroll Reports
- Salary Costs Changes via Redistribution
  - No journal entries allowed for salary costs
  - Only once per person per payroll check
  - Must be completed by June 30, 2020
  - APSCN records transaction on date processed

# Year-End Close

Part 4

# Communication is Key

- Business Office and Federal Programs must communicate
  - Start NOW
  - eFinance budget = approved FGMS/Indistar – MAY 1 deadline
  - Identify any needed payroll changes by May 1
    - See previous slides about redistributions



# Ending FY20

- June 13, 2020 – last warehouse pull for reimbursements in FY20
  - No payments in July or August
- Journal entries to move non-salary expenditures are allowed through submission of Cycle 9 (August 31)
- Accrue revenue only to reach a zero ending balance in each fund
- Positive ending balances are allowed

# Beginning FY21

- Reverse all accruals in Period 1
  - Exact amount of accrued revenue at FY20 close
- September 12, 2020 – first warehouse pull for reimbursements in FY21
  - Reimbursements for final FY20 expenditures
  - Preliminary Carryover
  - Reimbursements for first FY21 expenditures (July 1 to Sept 12)
- September 30, 2020 – last day to expend expiring or excess carryover funds without burden of submitting proof of obligation and liquidation
- Regular warehouse pull schedule (second Saturday each month)
  - Receipt revenue timely
  - Monitor positive ending balances each month
- December 12, 2020 – last warehouse pull to reimburse expiring and excess carryover funds
  - Final Carryover



# Carryover

- Preliminary Carryover
  - July 1 balances of prior year funds
  - Posted early October
- September 30, 2020 – last day to expend expiring or excess carryover funds without burden of submitting proof of obligation and liquidation
- Final Carryover
  - July 1 balances of prior year funds less any expired or excess funds not properly documented
  - Posted early January

# Federal Funding Website

Part 5

# Federal Funding Website

- <http://www.arkansased.gov/divisions/fiscal-and-administrative-services/lea-federal-funding>
- CHANGING SOON!

# Finance Contacts

- Amy Thomas
  - amy.thomas@arkansas.gov
  - 501-682-3636
- April Cooper
  - april.cooper@arkansas.gov
  - 501-683-5291
- Mahoganey Franklin
  - mahoganey.franklin@arkansas.gov
  - 501-682-4482
- APSCN Helpdesk
  - 800.435.7989 or 501.682.HELP (4357)



What questions do  
you have?

What supports do  
you need?

# APSCN

Kathleen Crain

# Salary Redistributions

- Determine accuracy of Salary Charges
  - Review Ledger and PR 'Detdist" Reports
  - Review Person, Fund, and Function on PR reports
- Salary Redistribution Deadline – JUNE 30!
  - Computer records transaction on Date Processed

# Communication is Essential



- Business Office Staff & Federal Programs Staff
- Begin communication now
- May 1, 2020, Deadline
- FGMS Budget must equal – eFinance Budget per Fund/SOF, Function, Location, Object
- Identify & Process Payroll Redistributions prior to May 1
- However, keeping in mind PR Redistribution is a ONE-TIME ‘correction’



# Fiscal Year Close – eFinance

- All PR Redistributions completed by June 30
- Expenditure Corrections by JE other than Salary
  - May be processed in Period 13 of closing FY
  - Cycle 9 Deadline Submission August 31
  - Door Seals at Cycle 9 Submission Date between August 15-Aug 31

# Expenditure Queries & Reports

1. Expenditure Query: **Menu Path: Fund Accounting>Entry Processing>Budget Ledgers>Expenditure Ledger**
2. Key in Fund and Account Range. For salary and benefits only, account range = 61000:62999  
Salary range = 61000:61999, Example below for Fund 6501, Salary and Benefits

**eFinancePLUS** Expenditure Budgets - !

Date: 02/17/2020 Through Period: 08

**Selection Criteria**

Year	2020	FUND	6501 - TITLE I COMPENSATORY CHPI
BUDGET UNIT		FUNCTION	
Account	61000:62999 x	LOCATION	
Budget Control BUDGET UNIT		PROGRAM	
Budget Control Account		SUBJECT	
Status			

**Find** **Advanced**

3. Click OK
4. YTD Expenditures and Budget will display by budget unit/account:

5. Click the PRINT ICON to print:

Display Through... Adjust Budget Transfer Inactivate Period Balances Requisitions

⊕ 🗑️ 🖨️ OK BACK 🔍 📄 📋 ☆ ☆ ◇ 📄 ☆

Date: 02/17/2020 Through Period: 08

**Selection Criteria**

Year  FUND

BUDGET UNIT  FUNCTION

Account  LOCATION

Budget Control BUDGET UNIT  PROGRAM

Budget Control Account  SUBJECT

Status

Find

Advanced

Year	BUDGET UNIT	Account	Budget	Period Exp	YTD Expense
20	6501151102300020	61110	7,500.00	0.00	2,850.00
20	6501151102300020	62210	530.00	0.00	168.59
20	6501151102300020	62260	108.75	0.00	39.44
20	6501151102300020	62310	1,125.00	0.00	406.11
20	6501151102300020	62610	26.25	0.00	7.12
20	6501151102300020	62620	10.00	0.00	7.20
20	6501151102100020	61110	18,125.02	0.00	8,462.50
20	6501151102100020	61120	0.00	0.00	0.00

116 match(es) found

6. Print to Screen Excel:

Print - School District LIVE

Expenditure Ledger Short Listing

**Destination**

☐ File  
☐ Screen  
☒ Excel

**File Options**

File Name H:\rpt\expen\_list.rpt

**Excel Options**

Data Option No Totals

☐ Run in the Background

OK Back

7. Expenditure total from above example: **\$112,046.55**

F	G	H	I	J
Budget	Period Expenses	YTD Expenses	Encumbrances	Balance
342,137.09	0.00	112,046.55	0.00	230,090.54

8. Print 'Detailed Distribution Detail' Report from HR to get total by employee names to match total YTD ledger expenditure. Menu Path: HR>Reports>Detailed Distribution Detail  
Key 'Fiscal Year' in "Pay Period Date"  
Key Record Type O|F|W for all wages and fringe  
Key Fund/SOF in Organization field.  
Total = **\$112,046.55**





**Report Information**

 This report prints information on distributions of employee's gross pay, deduction and fringe benefits.

**Report Sort Method**

☐ Record Type ☐ Employee Number ☒ Employee Name

**Report Criteria**

Employee Number	<input type="text"/>	
Pay Period Date	07012019:06302020	
Record Type	O F W  	
Organization/Project	6501*	

\*\*\*\*\*

**TOTAL REPORT**

**112,046.55**

**Expenditure Audit Trail** - more ledger detail for AP payments such as check number, date paid, vendor name, payment description, etc.

**Menu Path: Fund Accounting>Reports>Audit Trails>Expenditure Audit Trail**

Key Fund/SOF in the "Fund" field for total expenditures for any given fund, payroll and AP.

Example below: 6501



This report will summarize the budgeted amount and all encumbrance and expenditure activity. In addition, the report provides the beginning and ending balance.

### Report Criteria

Fund	6501 - TITLE I COMPENSATORY CHPI
FUNCTION	
LOCATION	
PROGRAM	
SUBJECT	
BUDGET UNIT	
Account	
Budget Control Organization	
Budget Control Account	

### Additional Criteria

Year *	2020 ▼
Starting Period *	1 ▼
Ending Period *	8 ▼
Subtotal By Period	<input type="checkbox"/>
Include Notes	<input type="checkbox"/>
Include Warehouse Charge Detail	<input type="checkbox"/>
Include Accounts With No Activity	<input type="checkbox"/>
Include Pre-Encumbrance Detail	<input type="checkbox"/>
Display Header and Detail for JE	<input type="checkbox"/>

Print to "Screen" will default for PDF copy to print to printer or select Excel from print screen.  
Will need to add totals in excel and do some formatting if 'excel option' is chosen.



Print - strict LIVE

expaudit.rpt

Destination	File Options
<input type="radio"/> File <input checked="" type="radio"/> Screen <input type="radio"/> Excel	File Name <input type="text" value="/rpt/expaudit.rpt"/>
	<b>Excel Options</b> Data Option <input type="text" value="No Totals"/> <input type="checkbox"/> Run in the Background

OK Back

**Example Grand Total for PR and AP 6501 = 348,098.00** (includes the \$112,046.55 PR totals)

FUND - 6501 - TITLE I COMPENSATORY CHPI									
BUDGET UNIT - 6501279002600020 - TUTORIAL BUS									
ACCOUNT	DATE	T/C	PURCHASE O	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	CUMULATIVE BALANCE
TOTAL BUDGET UNIT - SJHS TUTORIAL BUS						1,103.00	.00	.00	1,103.00
6501-3355-699-000-20-6501335569900020 - TITLE I - HOMELESS									
66100	GEN SUPPLIES					.00	.00	.00	BEGINNING BALANCE
	07/29/19	17-1	20000162-01		6676 WALMART COMMUNIT			125.00	SCHOOL SUPPLIES AND CLOTH
	07/29/19	17-1	20000163-01		5955 JAMES O'NEAL			75.00	BELK AND/OR SHOE DEPARTME
	08/28/19	11-1				2,800.00			POSTED FROM BUDGET SYSTEM
	08/07/19	21-2	20000163-01	99613	5955 JAMES O'NEAL		22.09	-22.09	BELK AND/OR SHOE DEPARTME
	08/23/19	18-2	20000162-01		6676 WALMART COMMUNIT			225.00	CHANGE ORDER - 1
	08/23/19	18-2	20000163-01		5955 JAMES O'NEAL			150.00	CHANGE ORDER - 1
	08/26/19	21-2	20000162-01	99770	6676 WALMART COMMUNIT		84.60	-76.56	SCHOOL SUPPLIES AND CLOTH
	12/11/19	21-6	20000163-01	100568	5955 JAMES O'NEAL		44.18	-39.98	BELK AND/OR SHOE DEPARTME
	12/20/19	21-6	20000162-01	100710	6676 WALMART COMMUNIT		108.72	-108.72	SCHOOL SUPPLIES AND CLOTH
TOTAL	GEN SUPPLIES					2,800.00	259.59	327.65	2,212.76
TOTAL BUDGET UNIT - TITLE I - HOMELESS						2,800.00	259.59	327.65	2,212.76
6501-5500-000-000-20-6501550000000020 - TITLE I									
68400	INDIRECT COST					.00	.00	.00	BEGINNING BALANCE
	08/28/19	11-1				18,000.00			POSTED FROM BUDGET SYSTEM
TOTAL	INDIRECT COST					18,000.00	.00	.00	18,000.00
TOTAL BUDGET UNIT - TITLE I						18,000.00	.00	.00	18,000.00
TOTAL FUND - TITLE I COMPENSATORY CHPI						746,983.20	348,098.00	9,583.68	389,301.52
TOTAL REPORT						746,983.20	348,098.00	9,583.68	389,301.52

### Detailed Expenditure Status Report

Menu Path: Fund Accounting>Reports>Expenditure Status Reports>Detailed Expenditure Status Report

Key in Fund/SOF: Example below '6501'

#### Report Information



This report will print expenditure status by fund, organization, and account number.

#### Report Criteria

Fund	<input type="text" value="6501"/>	<input type="button" value="x"/>	<input type="button" value="v"/>
FUNCTION	<input type="text"/>		
LOCATION	<input type="text"/>		
PROGRAM	<input type="text"/>		
SUBJECT	<input type="text"/>		
BUDGET UNIT	<input type="text"/>	<input type="button" value="Q"/>	
Account	<input type="text"/>	<input type="button" value="Q"/>	



Advanced

### Additional Criteria

**Year \*** 2020 ▼

**Period \*** 8 ▼

Pre-encumbrance Detail ☐

Print Key Organization ☐

Click OK twice.  
Select Print Option

### Destination

☐ File

☒ Screen

☐ Excel

Click OK

# Detailed Expenditure Status Report Example:

**Example Grand Total for PR and AP 6501 = 348,098.00**

FUND - 6501 - TITLE I COMPENSATORY CHPI					
ORGANIZATION / ACCOUNT / TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE
6501-2790-021-000-20 62310 TITLE I STUDENT TRANSPORT	315.00	.00	.00	99.68	215.32
6501-2790-021-000-20 62320 TITLE I STUDENT TRANSPORT	290.00	.00	.00	.00	290.00
6501-2790-021-000-20 62610 TITLE I STUDENT TRANSPORT	9.00	.00	.00	.00	9.00
6501-2790-021-000-20 62620 TITLE I STUDENT TRANSPORT	45.00	.00	.00	12.60	32.40
TOTAL BUDGET UNIT - TITLE I STUDENT TRANSPORT	5,701.04	.00	.00	862.70	4,838.34
6501-2790-023-000-20 61120 TITLE I STUDENT TRANSPORT	3,264.80	.00	.00	388.50	2,876.30
6501-2790-023-000-20 62210 TITLE I STUDENT TRANSPORT	120.00	.00	.00	22.04	97.96
6501-2790-023-000-20 62220 TITLE I STUDENT TRANSPORT	100.00	.00	.00	1.15	98.85
6501-2790-023-000-20 62260 TITLE I STUDENT TRANSPORT	30.00	.00	.00	5.15	24.85
6501-2790-023-000-20 62270 TITLE I STUDENT TRANSPORT	48.00	.00	.00	.27	47.73
6501-2790-023-000-20 62310 TITLE I STUDENT TRANSPORT	290.00	.00	.00	52.74	237.26
6501-2790-023-000-20 62320 TITLE I STUDENT TRANSPORT	455.96	.00	.00	2.64	453.32
6501-2790-023-000-20 62610 TITLE I STUDENT TRANSPORT	10.00	.00	.00	.21	9.79
6501-2790-023-000-20 62620 TITLE I STUDENT TRANSPORT	31.40	.00	.00	5.66	25.74
TOTAL BUDGET UNIT - TITLE I STUDENT TRANSPORT	4,350.16	.00	.00	478.36	3,871.80
6501-2790-026-000-00 61120 TITLE I BUS SALARY-CLS.	.00	.00	.00	.00	.00
6501-2790-026-000-00 62220 TITLE I BUS SS-CLS.	90.45	.00	.00	.00	90.45
6501-2790-026-000-00 62270 TITLE I BUS CLS MEDICARE	15.99	.00	.00	.00	15.99
6501-2790-026-000-00 62320 TITLE I BUS TR-CONT.CLS.	149.42	.00	.00	.00	149.42
6501-2790-026-000-00 62620 TITLE I BUS WKR'S C-CLS.	8.86	.00	.00	.00	8.86
TOTAL BUDGET UNIT - TITLE I BUS	264.72	.00	.00	.00	264.72
6501-2790-026-000-20 61120 TUTORIAL BUS SALARY-	1,103.00	.00	.00	.00	1,103.00
TOTAL BUDGET UNIT - TUTORIAL BUS	1,103.00	.00	.00	.00	1,103.00
6501-3355-699-000-20 66100 TITLE I - HOMELESS GEN SU	2,800.00	.00	327.65	259.59	2,212.76
TOTAL BUDGET UNIT - TITLE I - HOMELESS	2,800.00	.00	327.65	259.59	2,212.76
6501-5500-000-000-20 68400 TITLE I INDIRECT COST	18,000.00	.00	.00	.00	18,000.00
TOTAL BUDGET UNIT - TITLE I	18,000.00	.00	.00	.00	18,000.00
TOTAL FUND - TITLE I COMPENSATORY CHPI	746,983.20	6,129.02	9,583.68	348,098.00	389,301.52
TOTAL REPORT	746,983.20	6,129.02	9,583.68	348,098.00	389,301.52

## Summary Expenditure Status Report

**Menu Path: Fund Accounting>Reports>Expenditure Status Reports>Summary Exp Status Report**

**Key in Fund/SOF: Example below '6501'**

## Report Information



This report will print a summary of expenditure status information by fund.

## Report Format

Format Type \* B - Board Format

## Report Criteria

Fund 6501 - TITLE I COMPENSATORY CHPI  
FUNCTION  
LOCATION  
PROGRAM  
SUBJECT  
BUDGET UNIT  
Account

 Advanced

## Additional Criteria

Year \* 2020

Period \* 8

Click OK

Print - [ ] ol District LIVE

SUMMARY EXPENDITURE STATUS REPORT (BOARD FORMAT)

Destination	File Options
<p><input type="radio"/> File</p> <p><input checked="" type="radio"/> Screen</p> <p><input type="radio"/> Excel</p>	<p>File Name <input type="text" value="H:\rpt\expstatb.rpt"/></p> <p><b>Excel Options</b></p> <p>Data Option <input type="text" value="No Totals"/></p> <p><input type="checkbox"/> Run in the Background</p>

OK Back

**Print Defaults to Screen.**

**Click OK.**

**Sample Summary Exp Status Report:**

SELECTION CRITERIA: orgn.fund='6501'  
 ACCOUNTING PERIOD: 8/20

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE ENC + EXP	AVAILABLE BALANCE	YTD/ BUD
61110	CERT.SALARY	148,381.34	.00	.00	39,899.52	108,481.82	26.89
61120	SALARY-CLS.	117,467.73	.00	.00	46,596.46	70,871.27	39.67
62111	BCBS DENTAL BENEFIT CERT	428.52	.00	.00	83.72	344.80	19.54
62121	BCBS DENTAL BEN CLASS	1,684.92	.00	.00	836.08	848.84	49.62
62210	SS-CERT.	9,792.64	.00	.00	2,303.87	7,488.77	23.53
62220	SS-CLS.	7,087.41	.00	.00	2,644.32	4,443.09	37.31
62260	CERT MEDICARE	2,215.53	.00	.00	538.82	1,676.71	24.32
62270	CLS MEDICARE	1,671.61	.00	.00	618.37	1,053.24	36.99
62310	TR-CONT.CERT.	22,115.40	.00	.00	5,838.16	16,277.24	26.40
62311	ARTRS SURCHARGE CERT	10.00	.00	.00	.00	10.00	.00
62320	TR-CONT.CLS.	16,325.60	.00	.00	6,487.58	9,838.02	39.74
62610	WK'S C-CERT.	461.33	.00	.00	114.75	346.58	24.87
62620	WKR'S C-CLS.	375.06	.00	.00	157.49	217.57	41.99
62710	HEALTH BEN.CERT.	3,157.76	.00	.00	615.31	2,542.45	19.49
62711	CERT PERMIUM ASSIST EBD	220.96	.00	.00	91.57	129.39	41.44
62720	HEALTH BEN.-CLS.	10,201.04	.00	.00	5,064.26	5,136.78	49.64
62721	CLS PREMIUM ASSIS EBD	540.24	.00	.00	156.27	383.97	28.93
63220	CERTIFIED SUB	19,400.00	1,007.42	.00	2,738.12	16,661.88	14.11
63230	COUNSULTING - EDUCATIONAL	18,000.00	.00	.00	18,000.00	.00	100.00
63310	CERT PROF SERVICES	50,725.00	2,710.00	.00	19,787.83	30,937.17	39.01
63900	OTHER PURC PROF/TECH SVS	119,202.85	.00	.00	99,417.21	19,785.64	83.40
65810	CERT TRVL DIST	23,300.62	.00	.00	17,943.18	5,357.44	77.01
66100	GEN SUPPLIES	147,447.64	2,411.60	9,583.68	87,708.84	59,738.80	59.48
66510	SOFTWARE	50.00	.00	.00	39.95	10.05	79.90
67340	TECH RELATED HDWE	6,720.00	.00	.00	.00	6,720.00	.00
68100	DUES AND FEES	2,000.00	.00	.00	.00	2,000.00	.00
68400	INDIRECT COST	18,000.00	.00	.00	.00	18,000.00	.00
TOTAL REPORT		746,983.20	6,129.02	9,583.68	357,681.68	389,301.52	47.88

**Example Grand Total Summary Exp Status**  
**Report for PR and AP 6501 = 348,098.00**

# Fund 6 – Federal Grants Fund Transfers





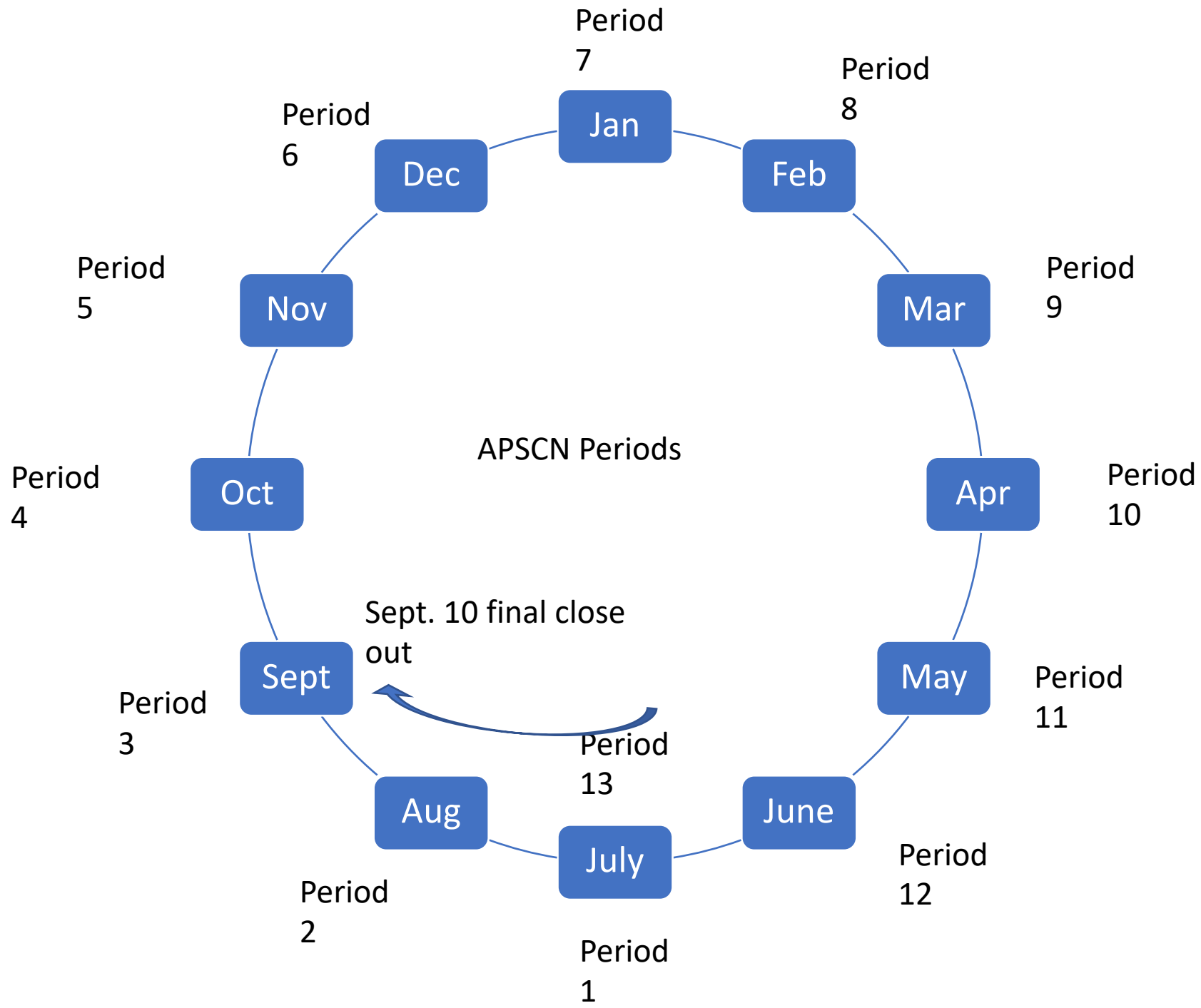
# APSCN Unit Contact

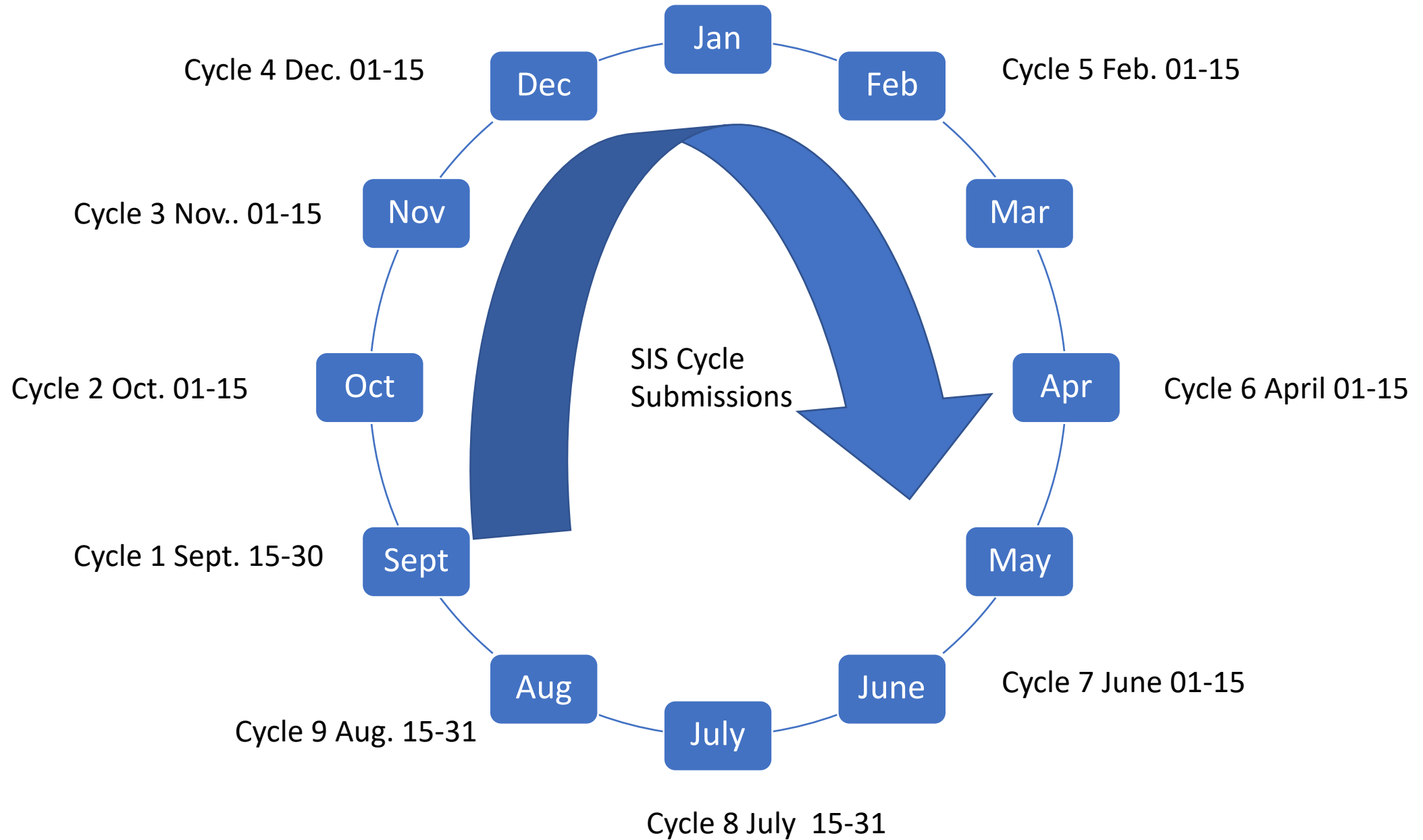
- **MISSION:** To provide all Arkansas public school districts, charter schools, and education service cooperatives with electronic access to financial and student administrative computing software that provide a method for standard reporting to the Department of Education.

## **APSCN Help Desk**

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- 501-682-HELP (4357)

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What questions do  
you have?

What supports do  
you need?