



Local Educational Agency (LEA)-Level Maintenance of Equity Reporting Requirements

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Maintenance of Equity Requirements

- Any LEA that receives ARP ESSER funds must comply with the applicable MOEquity requirements in **FY22** and **FY23**
 - This Year - Using FY22 and FY23 data for comparison
- Newly consolidated districts compare to the consolidating district's data



Maintenance of Equity - Requirements

LEA's must maintain two types of Equity

- **Must meet both types**
- **Fiscal Equity**
 - To determine an LEA does not disproportionately reduce State and Local per-pupil funding in high-poverty schools
- **Staffing Equity**
 - To demonstrate an LEA does not disproportionately reduce the number of full-time-equivalent (FTE) staff per-pupil in high-poverty schools



Notice of Final Requirements

- On June 8, 2022, the U.S. Department of Education published a *Notice of Final Requirements* in the Federal Register that outlined requirements for LEA-level Maintenance of Equity data for FYs 2022 and 2023



Maintenance of **Fiscal Equity**

An LEA may not, in each of FY 2022 or 2023:

- Reduce combined **State and Local** per-pupil funding for any high-poverty school by an amount that exceeds the total reduction, if any, of *combined* **State and Local** per-pupil funding for all schools in the LEA



Maintenance of **Staffing Equity**

An LEA may not, in each of FY 2022 or 2023:

- Reduce the number of FTE staff per-pupil in any high-poverty school by an amount that exceeds the total reduction, if any, of FTE staff per-pupil in all schools in the LEA
 - Using FTE's from *all* funding sources



District Wide or Grade-Span Determination

- An LEA may determine **Fiscal Equity** compliance *and* **Staffing Equity** compliance by *either*:
 - A choice of method
- District Wide Determination
- Grade-Span Determination



Maintenance of Equity Exceptions

- LEA has a total enrollment of less than 1,000 students
- Operates a single school
- Serves all students within each grade span with a single school



Certification of Exception

- An LEA that falls under one of the first 3 exceptions is automatically excepted from the Local Maintenance of Equity Requirement
- The LEA does not need to submit a Certification of Exception



Additional Exception

- LEA did not have an *aggregate reduction* in combined State and local per-pupil funding (Actual Expenditures)
- FY 2023 compared to FY 2022
 - Has demonstrated an exception from maintaining equity for that fiscal year



No Aggregate Reduction

- If LEA did not meet one of the original 3 exceptions and can demonstrate it did *not* have an aggregate reduction in combined State and Local per-pupil funding (Actual Expenditures) in FY 2023 compared to FY 2022, the LEA is excepted that fiscal year



No Aggregate Reduction - Continued

- Last year compared Revenue Budget
- This year must compare actual State and Local Expenditures (*not* revenue)



No Aggregate Reduction - Continued

- Most recent student count
- Total State and Local Actual Expenditures/most recent count
- *FY23 is > than FY22, LEA is excepted from MOEquity Requirements for FY23*



Along with Backup Documentation

- The LEA should submit a Certification of Exception from Local Maintenance of Equity Requirements to the SCDE Finance Office only (not to the U.S. Department of Education)



Determine if **Fiscal Equity** is Maintained

- Obtain funding information (actual expenditures)
- **Funds**
 - 100
 - 300-399
 - Include any carryover funds
 - 900-999
 - Include any carryover funds



Determine if **Fiscal Equity** is Maintained

- Exclude
 - Capital outlay (Function 5XX, Object 5XX)
 - Debt service (Usually fund 4XX)
 - Federal funds (Usually 2XX, 6XX, and Medicaid)
 - Charitable contributions from private donors (Usually in 8XX)
 - Pupil Activity (Function 27X, or Fund 7XX)



Determine if **Fiscal Equity** is Maintained

- Obtain funding information (actual expenditures)
- **Functions**
 - 100 - 299 (Instruction and Support Services)
- **Objects**
 - 100-499 (Salaries through Supplies)
- **Locations**
 - All School Locations



Staffing Equity

- An LEA must maintain staffing equity in any high-poverty schools
- Includes:
 - All paid staff (instructional and non-instructional)
 - **Include Vacancies**
 - Those hired by contract who perform school-level services
 - Contractual Services (**Object 3XX**)



Staffing Equity (Continued)

- Includes (Continued)
 - Staff who split their time between more than one school building in the LEA
- Staff in *School Locations*
 - *Assigned to School Locations*
- **All** Funding Sources
 - Unlike Fiscal Equity which only considers State and Local Funding Sources



Maintenance of Equity Examples

- Let's look at some examples
 - Fiscal Equity Example
 - Staffing Equity Example
 - No Aggregate Reduction Example
 - Certification of Exception Example



New (FY23) Compliance Calculator Due Date

- December 31, 2023 - SEAs publish applicable High Poverty School Data for FY23 on SEA Website
- This Means the **Compliance Calculator (FY23 Actuals)** will be due to the SCDE with FY23 numbers by November 30, 2023



Deadline for SCDE – December 31, 2023

- December 31, 2023 - SEA's publish *applicable (did not meet an exception)* LEA high-poverty school data for FY 2023 on the SEA Website
- The per-pupil amount of funding for each high-poverty school in the LEA in FYs 2022 and 2023
- The per-pupil amount of funding in the aggregate for all schools in the LEA, on a districtwide basis or by grade span, in FYs 2022 and 2023



SEAs publish applicable High Poverty School Data for FY23 (Continued)

- The per-pupil number of full-time-equivalent (FTE) staff for each high-poverty school in the LEA in FYs 2022 and 2023
- The per-pupil number of FTE staff in the aggregate for all schools in the LEA, on a districtwide basis or by grade span, in FYs 2022 and 2023
- Whether the LEA did not maintain equity for any high-poverty school in FY 2023



Reporting Template - Instructions

Complete the Exceptions Tab first

- If one of the four exceptions is met, there is no need to complete the remainder of the Reporting Template
- If one of the four exceptions is not met, begin completion of the Maintenance of Equity Reporting Template



Submitting the MOEquity Reporting Template

- *All* LEA's must submit the Reporting Template
- If one of the 4 exceptions is met, the Exceptions Tab is the only tab required
- If the No Aggregate Reduction exceptions is met, the reporting template must be accompanied by the completed Certificate of Exception
- Return all Reporting Templates to Daniel Haven by **November 30, 2023**: dbhaven@ed.sc.gov



FY22 Fiscal Tab

- Use Actual Expenditure data from FY22 in the FY22 Fiscal Tab in the updated MOEquity Reporting Template
- Once data is in the new Template, sort data on the FY22 Fiscal Tab by PIP/ ADM from highest poverty percentage to lowest
- All schools in the LEA are reported on the Fiscal Tabs
- Note that there are hidden rows for easier viewing and to preserve formulas - unhide as necessary



FY23 Fiscal Tab

- Enter the actual expenditure data for FY23
- Actual Expenditures are used from all sources of State and local funds
- Use most recent ADM for each FY
- Use FTEs across all funds, including vacancies
- Sort by PIP/ADM from highest to lowest poverty percentage



FY22 Staffing Tab

- Use Actual Expenditure data from FY22 in the FY22 Staffing Tab of the updated MOEquity Reporting Template
- Sort Staffing Tabs by Grade-span
- Note that there are hidden rows for easier viewing and to preserve formulas
- Un-hide as necessary



FY23 Staffing Tab

- Enter Actual Expenditure data requested for FY23
- Note that Fiscal Tabs and Staffing Tabs contain the same data, so the FY23 *Fiscal Data* can be Copy/pasted to FY23 the Staffing Tab
- Sort Staffing Tabs by Grade-span



Formula Notes

- ADM by Grade-span
 - Assure that formula is adjusted to calculate schools in the appropriate Grade-span range
- State and local funds by Grade-span
 - Assure that formula is adjusted to calculate schools in the appropriate Grade-span range
- FTE by Grade-span
 - Assure that formula is adjusted to calculate schools in the appropriate Grade-span range



Compliance Tab

- List only schools in quartile for each test
- List in order of poverty percentage from highest to lowest in the year testing (Most current year)
- Assure that the formula compares school to school in each tab
- Only one Met test each is required for Fiscal Equity and Staffing Equity



Other Information

- Note information and follow instructions on each tab
- Note that there are hidden rows for easier viewing and to preserve formulas
- Un-hide as necessary



Transparency

Each LEA should consider making publicly available:

- Which schools are high-poverty and demographic info for each compared to entire LEA
- Per-pupil amount of funding for high-poverty schools for FY21,22, and 23
- Per-pupil amount of funding for all schools for FY21,22, and 23



Transparency - Continued

- The per-pupil number of FTEs for each high-poverty school in the LEA in FYs 2021, 2022 and 2023
- The per-pupil number of FTEs in the aggregate for all schools in the LEA in FYs 2021, 2022 and 2023
- Whether the LEA did not maintain equity for any high-poverty school in FY 2022 or 2023



SEA Level Reporting - Transparency

- A list of the State's high-need LEAs
- The statewide per-pupil amount of State funds provided to all LEAs
- The per-pupil amount of State funds provided to each high-need LEA



SEA Level Reporting – Transparency Continued

- A list of the State’s highest-poverty LEAs
- The per-pupil amount of State funding provided for each highest-poverty LEAs
- A list of the high-poverty schools in each LEA in the State for which it must maintain equity



Questions and Discussion





Grants Accounting Update

September 19, 2023
Steven Strother
Interim CFO

Reimbursement Process

- Friday - Submit claims in order to be reviewed for payment by following Wednesday
- Monday - Interface with SCEIS for approved claims from previous week
- Tuesday - Federal Draw prepared
- Wednesday - Payments processed



Claims Deadlines (Other than Period of Performance End)

Expenditure Dates

Claims Deadlines

- Quarter 1 (7/1 - 9/30) - Due by 11/15
- Quarter 2 (10/1 - 12/31) - Due by 2/15
- Quarter 3 (1/1 - 3/31) - Due by 5/15
- Quarter 4 (4/1 - 6/30) - **Due by 8/15**

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- Some grants may require earlier final claims or amendment deadlines - Always refer to GAN



Period of Performance End Date Reminder

- For all Federal subawards active (not yet liquidated) as of October 17, 2022
- Subrecipients will have 90 days after the Period of Performance end date to receive, pay, and claim goods and/ or services obligated by the Period of Performance end date



Period of Performance End Date (Continued)

- Goods and/or services must be *obligated* by the end of the Period of Performance
- Goods and/or services must be paid and claimed based on date of receipt of goods and/or services



Period of Performance End - Example

- Period of Performance end - September 30
- Goods and/or services obligated by September 30
- Travel must have occurred by Period of Performance End
- Personnel must have worked by Period of Performance end
- *Pay for these must occur prior to claim (but not necessarily by Period of Performance End)*



Period of Performance Example (Continued)

- Goods and/or services received by September 30
 - Claimed by November 15 as a 1st Quarter claim
- Goods and/or services received after September 30
 - Claimed by December 30 as a 2nd Quarter claim



Subawards Close on 90th Day

- Subrecipients should be aware that subawards close on the 90th day after the **Period of Performance end date**
 - ***A full 45 day claiming window may not be allowed***
- ***Take into consideration the Accounts Payable cycle of your entity***
 - Invoices may be required submission earlier than the grant close-out date in order to be paid and claimed by that date



Off-Cycle Final Claim Dates

- Be aware of the *off-cycle* final claims dates that may occur due to Period of Performance end dates
- Final Claim dates may not always fall on 45th day after close of Quarter
- If the Period of Performance end date dictates a different date
- Refer to your GAN *and/or* to the Final Report Date in GAPS



New Language for Indirect Cost Rate Changes

- For Federal subawards only
- “The negotiated indirect cost rate or the indirect cost allocation plan approved for the subgrantee applies to this subaward”
- Modeled after terms in federal awards to agency
- Apply your approved IDC rate for current year
- To prevent Amendments to subawards (GAN) when subgrantees indirect cost rate changes



All Amendments and/or New Budgets - Deadline

- For all grant expenditures that will be incurred on or before June 30, 2024
- Should be *entered* into GAPS by June 30th 2024
 - Unless an earlier deadline is referenced on GAN
- No amendments will be allowed entry into GAPS from July 1, 2024 through August 15, 2024



Amendments for Expenditures in FY25

- Amendment requests/ new budgets for expenditures occurring on July 1, 2024 or after can be entered into GAPS beginning August 16, 2024



Final Claims Deadline

- Expenditure claims submitted to SCDE Finance after August 15, 2024 for expenditures from July 1, 2023 through June 30, 2024 will not be paid
- ***Deadline will be strictly enforced***



1st Quarter Claims for FY25

- 1st Quarter claims for FY25 will not be allowed entry until after August 15th, 2024



Reports for Subrecipients

- To monitor Budget, Amendments, Claims
 - Budget Summary and Detail Reports
 - Expenditure Summary and Detail Reports



Budget Detail Report

Sub Grant Name	Function Code	Object Code	Amendm ent	Amount	Approval Status	Expenditure Amount	Net Budget Balance
20 Title II Supporting Effective Instruction (267)	224	400	No	\$0.00	Approved	\$0.00	\$0.00
20 Title II Supporting Effective Instruction (267)	264	100	No	\$4,000.00	Approved	\$0.00	\$4,000.00
20 Title II Supporting Effective Instruction (267)	264	100	No	\$4,000.00	Approved	\$0.00	\$4,000.00
20 Title IV SSAE (210)	100	400	No	\$10,800.00	Approved	\$0.00	\$10,800.00
21 Title I Regular (201)	100	400	Yes	\$4,000.00	Submitted to Sub Recipient Finance	\$0.00	\$0.00
21 Title I Regular (201)	100	400	Yes	\$5,000.00	Submitted to Sub Recipient Finance	\$0.00	\$0.00
21 Title I Regular (201)	188	400	No	\$6,043.32	Approved	\$0.00	\$6,043.32



Budget Summary Report

Allocation	Budgeted Amount	Unbudgeted Amount	Expenditure Amount	Net Budget Balance	Budget Pending	Expenditure Pending
\$14,708.07	\$13,181.00	\$1,527.07	\$13,181.00	\$0.00	\$0.00	\$0.00
\$612,068.24	\$612,068.24	\$0.00	\$556,337.34	\$55,730.90	\$0.00	\$8,768.82
\$59,472.34	\$59,472.34	\$0.00	\$33,816.69	\$25,655.65	\$10,790.78	\$0.00
\$4,341,063.00	\$4,341,063.00	\$0.00	\$0.00	\$4,341,063.00	\$4,341,063.00	\$0.00
\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00	\$0.00
\$89,746.50	\$89,746.50	\$0.00	\$0.00	\$89,746.50	\$89,746.50	\$0.00
\$127,725.95	\$0.00	\$127,725.95	\$0.00	\$0.00	\$0.00	\$0.00
\$11,406.14	\$0.00	\$11,406.14	\$0.00	\$0.00	\$0.00	\$0.00



Expenditure Detail Report

Sub Grant Name	Function Code	Object Code	Fiscal Quarter	Expenditure Amount	Expenditure Approval Status	Date Submitted To SCDE
22 Adult Education - Institutionalized	182	200	2021 - 22 - [Q4]	\$1,989.04	SCEIS Document Number	8/15/2022 2:19:01 PM
22 Adult Education (243)	182	100	2021 - 22 - [Q4]	\$60,773.60	Submitted to Finance Approver	Has Not Submitted To SCDE
22 Adult Education (243)	182	200	2021 - 22 - [Q4]	\$22,026.82	Submitted to Finance Approver	Has Not Submitted To SCDE
22 ARP - IDEA	100	100	2021 - 22 - [Q4]	\$14,351.25	SCEIS Document Number	8/15/2022 2:14:03 PM



SAM.gov Reminder

- All school districts must maintain an active registration in the federal System for Award Management ([SAM](#)) to receive federal funds
- Must be renewed annually *before it expires* so that the registration does not lapse



