

Navigating the Numbers: Understanding the Fiscal Component of Federal Grants

ESSA Academy

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**SOUTH CAROLINA
DEPARTMENT OF EDUCATION**

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- Resources





Agenda # 1

Aligning Goals



Aligning Funding Sources to Meet Needs-Same Targeted Goal

- **Foundational Concept-** Comprehensive Needs Assessment- Data Review, Collection and Root Cause Analysis
- **Logic Models-** Inputs, Activities, Benchmarks, Short-Term Outcomes, Long-Term Outcomes
- Collaboration across multiple federal programs
- Coordination of resources to meet aligned needs of students, teachers, and parents served by programs- *understanding program purposes and allowability*



“Fund your plan rather than planning your funds”



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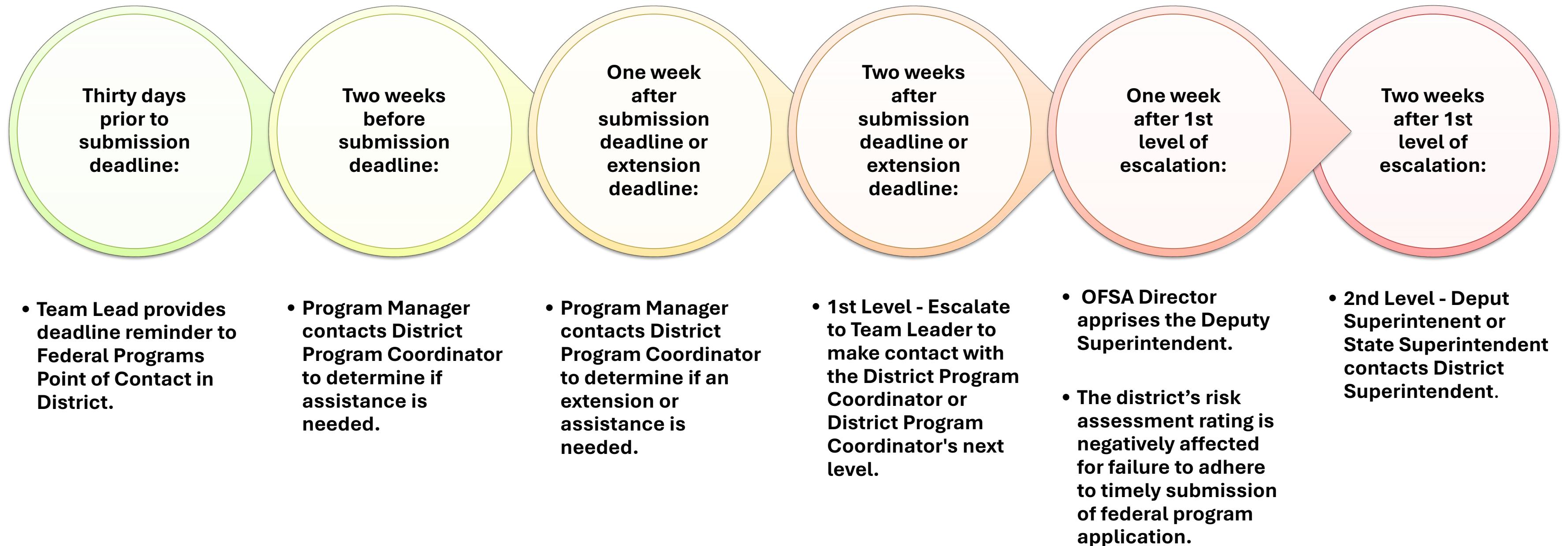


Agenda # 2

Budget Submission and Claiming Expectations



Escalation Model



Claiming Expectations Update

Grant	Claiming Percentage Expectation Y1/Q1 (July 1 - Sept 30)	Claiming Percentage Expectation Y1/Q2 (Oct 1 - Dec 31)	Claiming Percentage Expectation Y1/Q3 (Jan 1 - March 31)	Claiming Percentage Expectation Y1/Q4 (April 1 - June 30)
	Deadline for Claiming – November 15	Deadline for Claiming – February 15	Deadline for Claiming – May 15	Fiscal Year End Deadline for Claiming – August 15
<i>Title I</i>	-	40%	60%	85%
<i>Title II</i>	-	15%	30%	50%
<i>Title IV</i>	-	15%	30%	50%
<i>Title V</i>	-	0%	0%	50%

Grant	Claiming Percentage Expectation Y2/Q1 (July 1 - Sept 30)	Claiming Percentage Expectation Y2/Q2 (Oct 1 - Dec 31)	Claiming Percentage Expectation Y2/Q3 (Jan 1 - March 31)	Claiming Percentage Expectation Y2/Q4 (April 1 - June 30)
	Deadline for Claiming – November 15	Deadline for Claiming – February 15	Deadline for Claiming – May 15	Fiscal Year End Deadline for Claiming – August 15 Grant Closing Deadline for Claiming – December 30
<i>Title I</i>	85%	90%	95%	100%
<i>Title II</i>	60%	75%	90%	100%
<i>Title IV</i>	60%	75%	90%	100%
<i>Title V</i>	60%	75%	90%	100%

Claiming Expectation E-mails

- OFSA will track claims quarterly.
- Districts that have not met their quarterly claiming criteria will receive an email from OFSA stating:
 - a) Your district has not made any claims for this quarter.
 - b) Your district has failed to meet the claiming criteria for this quarter, or
 - c) Your district has “met” the claiming criteria for this quarter.
 - Patterns are tracked to ensure funding is expended.
- Districts will receive these emails from Sharay Mosley



Claiming Deadline Reminder

- It is imperative that districts submit quarterly claims. Submitting timely claims is not only a good fiscal practice but can save from problems at the end of a grant. Claims will be tracked on a quarterly basis.
- The GAPS system shuts down automatically on Aug 15. OFSA does **not** control the automatic shutdown.

Reporting Period	Deadline for Submitting Claims
July 1 – Sept 30	November 15
Oct 1 – Dec 30	February 15
Jan 1 – March 31	May 15
April 1 – June 30	August 15





Agenda # 3

Carryover



15% Carryover Limitation and Waiver Requests

Carryover Restrictions for Title I

- The following percentage limitations are applied at the end of the project period based on information submitted on the final Expenditure Report.
- The carryover amount for Title I, Part A, Improving Basic Programs, is limited to 15 percent of a district's new year grant funds for districts that receive an allocation of \$50,000 or more.
- A district may submit the waiver request form to the Office of Federal and State Accountability if the district is eligible to utilize a waiver. A request may be granted only once every three years.



Acknowledgment Form



OFFICE OF FEDERAL AND STATE ACCOUNTABILITY
849 LEARNING LANE
WEST COLUMBIA, SC 29172
(803)734-8500 | PHONE
(803)734-3389 | FAX



OFFICE OF FEDERAL AND STATE ACCOUNTABILITY
849 LEARNING LANE
WEST COLUMBIA, SC 29172
(803)734-8500 | PHONE
(803)734-3389 | FAX

December 3, 2024

ACKNOWLEDGEMENT OF CARRYOVER LIMITATION EXCEEDED
Title I, Part A Funds

The Office of Federal and State Accountability (OFSA) has shared with the state the Title I claiming expectations below to help districts stay on target with their quarterly expensing.

Grant	Claiming Percentage Expectation/Target Y1/Q1 (July 1 - Sept 30)	Claiming Percentage Expectation/Target Y1/Q2 (Oct 1 - Dec 31)	Claiming Percentage Expectation/Target Y1/Q3 (Jan 1- March 31)	Claiming Percentage Expectation/Target Y1/Q4 (April 1 - June 30)
	Deadline for Claiming - November 15	Deadline for Claiming - February 15	Deadline for Claiming - May 15	Fiscal Year End Deadline for Claiming - August 15
Title I	-	40%	60%	85%
Grant	Claiming Percentage Expectation/Target Y2/Q1 (July 1 - Sept 30)	Claiming Percentage Expectation/Target Y2/Q2 (Oct 1 - Dec 31)	Claiming Percentage Expectation/Target Y2/Q3 (Jan 1- March 31)	Claiming Percentage Expectation/Target Y2/Q4 (April 1 - June30)
	Deadline for Claiming - November 15	Deadline for Claiming - February 15	Deadline for Claiming - May 15	Fiscal Year End Deadline for Claiming - August 15
Title I	85%	90%	95%	100%

Does «Grantee_Organization» currently have these claiming expectations in place for their Title I schools and administrative budgets? ☐ Yes ☐ No

If yes, what steps will be taken to ensure that the targets are met moving forward?

If no, please outline what controls were in place with claiming expectations, describe the actions that will be implemented to ensure that funds will be expended moving forward, and check the box below to agree to input these claiming expectations in the future.

☐ By checking this box I agree that the above claiming expectations will be implemented in the future

By signing below, I acknowledge that «Grantee_Organization» has exceeded the Title I, Part A 15% carryover limitation by \$«Award_Amount» and I have been made aware that an amended grant award notification will be issued to reduce «Subaward_Name» by this amount.

X

Signature of Authorized Official

Date



Waiver Request Form



SOUTH CAROLINA DEPARTMENT OF EDUCATION

WAIVER REQUEST TO EXCEED CARRYOVER LIMITATIONS TITLE I, PART A FUNDS

District Name: _____

Name and Title of Person Submitting this Request: _____

Email address: _____ Phone: _____

Please mark the check box below indicating that the District is requesting a waiver to exceed the 15% Title I carryover limitation. Only districts that received \geq \$50,000 in Current Funds for SY2023-2024 and wish to carry 15% or more are required to complete this form

☐ Title I, Part A (To exceed 15%, allowable once every 3 years)

Districts must respond to the items listed below in order to receive consideration for exceeding the carryover limitation.

1. Please describe why the district did not spend the awarded funds during the SY2023-2024 school year. Provide justification as to why the district should be considered to exceed the carryover limitation.
2. Describe actions/activities that will be implemented during the SY2023-2024 school year to ensure that funds will be expended and carryover funds, if any, will not exceed the limitation in the following year.

Sample Superintendent Letter



STATE OF SOUTH CAROLINA
DEPARTMENT OF EDUCATION

December 3, 2024

«Name_of_Authorized_Official»
«Grantee_Organization»
«Address_Line_1»
«Address_Line_2»
«City», «St» «Zip4»

Dear «Greeting»:

According to Section 1127(a) of the Every Student Succeeds Act (ESSA), not more than 15% of the Title I, Part A funds allocated to a district for any fiscal year may remain available for obligation by such agency for one additional fiscal year. This means that the district may not carry over more than 15% of its funds beyond September 30. Districts must ensure that at least 85% of Title I, Part A funds are obligated for activities no later than September 30 of the following fiscal year. This requirement limits the amount of funding that can be carried over to the subsequent year to ensure that funds are spent in a timely manner while providing services and support to students.

«Grantee_Organization» exceeded the 15% threshold by the amount of \$«Award_Amount». As a result, an amended grant award notification (GAN) will be issued to reduce the district's «Subaward_Name» subaward by this amount.

Please complete and sign the attached form acknowledging that you agree with the above referenced amount and return it to Jennifer Rhodes at jrhodes@ed.sc.gov. If you have any questions or concerns, please contact Jennifer at 803-734-8110, or via the email above.

Sincerely,





Agenda # 4

Grants Accounting Processing System (GAPS)



GAPS Update

- When entering expenditures in GAPS for Title IV, you will need to enter the content area you are expensing.
- You will have the ability to upload backup documentation; however, we still need an overview of what has been entered to easily decipher which content area is being used for our CSPR reporting.
- If multiple content areas are being used in the same expenditure, you will need to break out the totals (ex. Well Rounded - \$500, Safe and Healthy - \$900).





Agenda # 5

Unique Entity Identifier Numbers and Resources



Unique Entity Identifier

- The Office of Management and Budget (OMB) has directed federal agencies to use UEI_s.
- GANS will no longer have a DUNS number listed but will use a Unique Entity Identifier (UEI).

<p>4. Subgrantee Unique Identifier (UEI#): 093882488 Subgrantee Code: 0160</p>
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- These UEIs will be automatically provided if the SAM registration is current.
- If the registration is not current, the district must renew SAM registration to continue as a sub-grantee.





Agenda # 6

Funding Overview



4 Categories of USDE Federal Funding

Basic Grant (ESEA
section 1124)

Concentration
Grant (ESEA
section 1124A)

Targeted Grant
(ESEA section
1125)

Education Finance
Incentive Grant
(ESEA section
1125A)



Title I State Allocation

\$279,978,220.00

**State
Administration
(capped at 1%)**

\$2,107,066.77

**Title I, Part D
(Delinquent)**

\$218,265.00

**Local
Neglected
Reserves**

\$1,606,376.93

**School
Improvement
(Mandated 7%)**

\$10,599,574.00

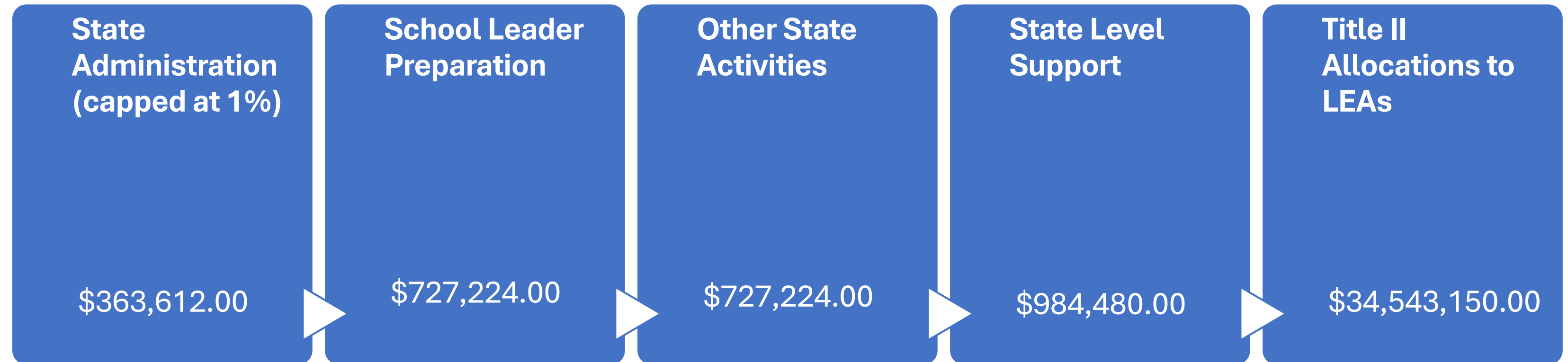
**Title I, Part A
Allocation to
LEAs**

\$265,446,936.87



Title II State Allocation

\$36,361,210.00



Title IV State Allocation

\$20,627,116.00

**State
Administration
(capped at 1%)**

\$206,271.16

**State Level
Activities**

\$329,542.32

**Title IV
Allocations to
LEAs**

\$20,091,302.52



Title V State Allocation

\$5,135,223.00

**State Administration
(capped at 1%)**

\$154,056.69

**Title IV Allocations
to LEAs**

\$4,981,166.31



Process for Final Allocations (IDEAL Timeline)

1st Week in October

- SCDE receives GAN from USDE
- OFSA recalculates district allocations

3rd Week in October

- OFSA releases final allocations for Titles I,II, IV, V, and N&D
- GAN uploaded into the agency's internal routing system for approval



Process for Final Allocations(IDEAL Timeline) cont.d

3rd Week in November

- OFSA uploads final allocations /updated indirect costs in GEMS
- SCDE Grants Accounting Office loads the final allocations into GAPS.
- Federal programs directors complete revisions (w/ final allocation/updated IDC)
- Superintendents receive GANs

4th Week in November

- OFSA Program Manager/Team Lead reviews and approves the submitted revised plan.
- Upon approval of the revised plan, districts upload the final allocation budget in GAPS.
- OFSA staff will review and approve GAPS budget if GAN is on file.



Resources

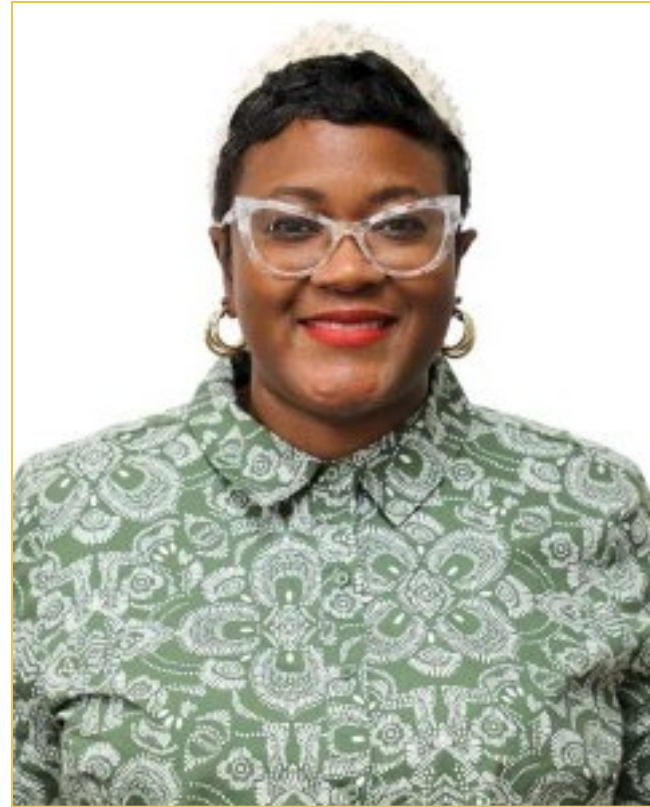
- <https://ed.sc.gov/policy/federal-education-programs/title-i/scde-title-1-carryover-request-form/>
- <https://ed.sc.gov/policy/federal-education-programs/title-i/>
- <https://ed.sc.gov/policy/federal-education-programs/title-i/updated-claiming-expectations/>
- <https://ed.sc.gov/policy/federal-education-programs/esea-title-ii-part-a1/allowable-use-of-funds/>



Speakers



**Jennifer
Rhodes
Team Lead**



**Sharay Mosley
Program
Manager**



**Sarah Wagers
Program
Manger**



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