

MAINE DEPARTMENT
OF EDUCATION

Federal Fiscal Office Hours April 2024

Presented by: Federal Programs Fiscal Representatives



Welcome to the Federal Fiscal Office hour for April 2024, we are glad that you could join us today. The Maine DOE Federal Fiscal Team will introduce themselves as we move through the slides.

Agenda


- Program Performance Reports and Remaining funding
- Risk Assessment
- FY 25 Preliminary Allocations
- Contracts and Substantial approval
- Period of Performance
- Team Updates



Risk Assessment – was covered in an earlier office slide
Closeout
Preliminary Allocations for FY 25

Performance Report Timelines

Report	Reporting Period	Due Date	Completed
ESEA FY23 Performance Report	July 1, 2022, to September 30, 2023 <i>Reimbursements currently paused until PRs are received.</i>	11/1/2023	83%
IDEA FY23 Performance Report	July 1, 2022, to September 30, 2024 <i>Reimbursements currently paused until PRs are received.</i>	12/31/2023	85%
Adult Education Quarterly Report	October 1, 2023, to December 31, 2023	01/19/2024	100%
ESSER FY23 Performance Report	July 1, 2022, to June 30, 2023	04/12/2024	62.37% *as of 4/23/24 57% *as of 4/16/24



Please note that ALL listed reports are now past due, if not submitted. 2

We draw your attention to the performance report timelines and due dates. If you have not yet submitted a performance report for ESEA, IDEA, Adult Education and ESSER we strongly encourage you to work with your colleagues as these reports are all past due.

Disbursement of funds



Grant / Year	Period of Performance	% of SAUs with 50%+ remaining funds from grant year
ESEA FY22	7/1/21 - 9/30/24	\$798,946.91 remaining of a \$66.4M award (1.20%)
ESEA FY23	7/1/22 - 9/30/24 Tydings Amendment Requested	\$7.2M remaining of a \$70.1M award (10.27%)
IDEA FY23	7/1/22 - 6/30/23	90%, over \$46M remaining of \$56M award
Adult Education	7/1/23-6/30/24	\$1,027,182.44 remaining of \$1,472,102.60 (69.78%)
ARP ESSER III	7/1/22 to 9/30/24	\$144,966,612.36 remaining of \$370,286,424.86 (39.15%) 44 SAUs with 50%+ of their allocation remaining total \$83,494,323.12



We draw your attention to funds that are yet to be reimbursed for each of the listed grants. We are aware that for many SAUs, these funds have been obligated and expended however, reimbursement has not yet been sought from the Department. We therefore encourage you to submit invoice reimbursements as soon as possible.

For the ESEA FY23 funds a Tydings Amendment waiver has been requested from the US DOE however this has not yet been approved. If not approved, all remaining ESEA FY23 funds will need to be obligated by 9/30/24 and invoiced by 12/30/24. Once the Department receives word from the USDOE regarding the approval or denial of the Tydings Amendment waiver, we will be sure to communicate this with Superintendents and business managers.



Risk Assessment

All subrecipients will be assigned a program specific fiscal risk assessment based on the following criteria:

- Size of the award
- Automation of the accounting system
- Program complexity
- Internal entity risk (Includes review of SAU audits)
- Past performance



As mentioned all SAUs will be assigned a program specific fiscal risk assessment based on the following criteria: funding amount, type of accounting system, single audit findings, and past performance (ie. On-time submission of performance report).

Risk Assessment

- The Risk Assessment is mandated by the Federal Government and conducted annually using procedures established by the Office of the State Controller (OSC).
- A risk assessment is conducted to identify potential risks and analyze the potential for waste, fraud, and misuse of federal funds.
- Through the risk assessment process, SAUs will be identified as high, medium or low risk which will determine the level of support provided to the SAU.



Every year, the federal programs teams (ie. ESEA, IDEA, CTE) conducts a risk assessment, which is mandated by the Federal Government. The process conducted is established by the Office of the State Controller (OSC). The purpose of the risk assessment is to identify potential risks and analyze the potential for waste, fraud, and misuse of federal funds. Each SAU is identified as high, medium or low risk which will determine the level of support provided to the SAU.

Risk Assessment Questions

1-Award Amount	2-Account System	3-Program Complexity
4a - Is the entity receiving an award for the first time?	4b-Did the entity adhere to all terms and conditions of prior grant awards?	4c - Does the entity have prior experience with similar programs?
4d - Does the entity have an accounting system that will allow them to completely and accurately track the receipt and disbursement of funds related to the award?	4e- Does entity have a system in place that will account for 100% of each employee's time?	4f - Did the entity have one or more audit findings in their last single audit regarding the program non-compliance?
4g - Did the entity have one or more audit findings in their last single audit regarding significant internal control deficiency?	4h - Other Issues that may indicate high risk of non-compliance?	5a - Were financial reports submitted timely for prior grant awards? (award application, year end and monthly reimbursement reports)
5b - Were financial reports accurate for prior grant awards? (award application, year end and monthly reimbursement reports)	5c- Did entity stay on budget within each project?	6a - Other Issues that may indicate high risk of non-compliance?
6b - Were performance reports submitted timely for prior grant awards?	6c - Was reasonable progress made toward performance goals for prior grant award?	



The Office of the State Controllers requires each federal program to respond to the questions shared on the screen for each SAU.

FY25 Grant Allocations – Update

- ESEA Federal Programs – received allocations from USDOE on 4/9/24
 - Tentative release of ALL ESEA allocations : April 26, 2024
- IDEA tentative release: 1st week of June
- Adult Education – currently scoring with new awards tentatively mid-May 2024
- Perkins:
 - Notification to locals: week of 4/22
 - FY25 applications open (tentatively): week of 4/29



As we approach the start of the FY25 grant cycle we are pleased to share updates regarding specific allocation release timelines.

Contracts and Substantial Approval

- Obligation
 - [When obligations are made](#), 34 CFR 76.707
 - The obligation date is the **earliest date** on any document that pertains to the service or commodity that is going to be acquired. (PO, Request for Reimbursement Voucher (travel, supplies, tuition, PD), Contract, Invoice, Emails, etc.)
 - [When subgrantees may begin to obligate funds](#), 34 CFR 76.708
 - (a) If the authorizing statute for a program requires a State to make subgrants on the basis of a formula (see [§ 76.5](#)), the State may not authorize an applicant for a subgrant to obligate funds until **the later of the following two dates**:
 - (1) The date that the State may begin to obligate funds under [§ 76.703](#); or
 - (2) **The date that the applicant submits its application to the State in substantially approvable form.**
 - (b) Reimbursement for obligations under [paragraph \(a\)](#) of this section is subject to final approval of the application.



A contract should not contain any dates before the substantial approval date of the award (grant) that is supporting the costs for the contractual services. A contract start date and/or obligation date cannot be amended. A contract amendment can extend an end date, amend the scope of service, and/or add funds but it cannot change the start date or obligation date after the original contract has been signed.

Period of Performance

- The time between the beginning and end date of the grant.
 - The beginning date is the date the grant is made available to the SEA.
 - Substantial Approval date is the date the SAU can begin to obligate their funds for that grant.
 - **The obligation date, work, and payment for these expenses need to fall within the period of performance.**

Title IA Grant Award Notification

Go To

a. Subrecipient UEI Number

b. Vendor Code

c. OASIS Number

d. Program Code

e. Award Amount

f. Sub-award Period of Performance

g. Restricted Indirect Cost Rate

h. Terms and Conditions

01/01/2023 - 09/30/2023

No Approved Rate

This grant award is subject to the provisions of the Elementary & Secondary Education Act of 2002, the Department of Education General Administrative Regs., Administrative Requirements, Cost Principles, and Audit Requirements. The project(s) funded via this award must be operated in so compliance with applicable federal and state legislation, guidance.

Grant funds may be obligated as of the date the subrecipient is substantially approved from, as determined by the date, and if 12/31/2023, will no longer be accessible to the subrecipient.

The subrecipient must submit a Performance Report by 11/15/24 activities that occurred between the subrecipient's Subrecipient Report by 12/31/23, which includes a final reconciliation of scope.

The subrecipient shall allow the Maine Department of Education and necessary to comply with federal grant regulations and requirements.

Project Summary

84.010A - FY 2024 - Title I - Part A

[Return to Invoices](#)

Project Information	
C.F.D.A. Number	84.010A
Initial Substantially Approved Date	8/4/2023
Project Begin Date	7/1/2023
Project End Date	9/30/2025
Allocation	\$1,286,966.99
Available Budget	\$1,286,966.99
Allow Carryover	False
Project Status	On Hold (History)

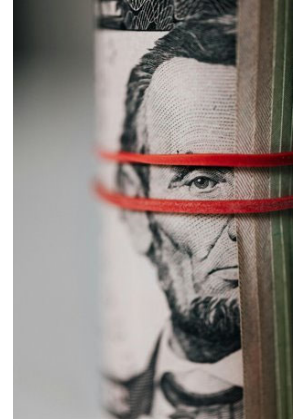
Maine Department of Education

9

Why is the period of performance so important, because the obligation, work, and payment must all take place within the same period of performance. Is it possible to split a service between two open grants? Yes, but be careful, because the obligation, work, and payment must all take place within the period of performance for the grant. Generally, this would happen during the last 12-15 months of grant and the first 12-15 months of another grant.

Federal Emergency Relief

- We are in the ESSER Monitoring process!
 - This is required by Federal and State laws
- SAUs are selected through the Risk Assessment tool
 - All SAUs are assigned a fiscal risk assessment based on the following criteria: size of the award, automation of the accounting system, program complexity, internal entity risk (Includes review of school administrative unit audits), and past performance.
- The review is to ensure that the programs operating by SAUs meet minimum fiscal and programmatic requirements.



ESSER SAU Self-Assessment - Due: [April 26, 2024](#)

High Risk SAU Desk Audit Materials - Due: [May 10, 2024](#)



10

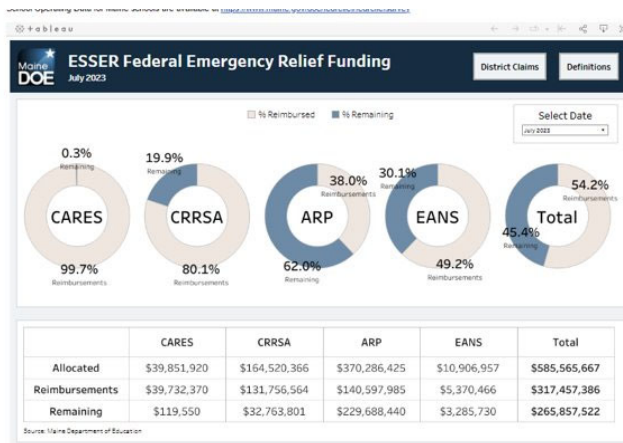
We are in the ESSER Monitoring process! As shared earlier in the office hour, SAUs were selected through the Risk Assessment tool. If your SAU was identified as high or moderate, your Superintendent has been notified. All high risk SAUs have also received the training webinar that was provided by our Federal Emergency Relief Program Team.

The ESSER SAU Self-Assessment is due tomorrow. This Self-Assessment has up to 8 questions that are related to the statutory requirements like 20% learning loss funding, Davis-Bacon requirements, and SAU Plans that require the SAU to self reflect on the implementation.

Our SAUs that were identified as high risk are required to email evidence of the 10 desk audit items to their program lead by May 10, 2024.

Federal Emergency Relief

- Check out what the Federal Emergency Relief Funds are supporting at <https://www.maine.gov/doe/ESSERdashboard>



ESSER Funding by District

July 2023

Fund	All Funds		
	Allocated	Reimbursed	Remaining
DOE	\$585,565,667	\$317,457,386	\$265,857,522

District Name	Fund	Application Status	Allocated	Reimbursed	Remaining	% Reimbursed	% Remaining
Acadia Academy	CARES	Approved	\$66,707	\$66,707	\$0	100.0%	0.0%
	CRRSA	Approved	\$284,424	\$284,000	\$38,374	99.9%	0.0%
	ARP	Approved	\$39,852	\$39,852	\$0	100.0%	0.0%
Acadia Public Schools	CARES	Approved	\$992,282	\$713,980	\$278,302	72.0%	28.0%
	CRRSA	Approved	\$46,395	\$46,395	\$0	100.0%	0.0%
	ARP	Approved	\$320,890	\$320,890	\$0	100.0%	0.0%
Adirondack Public Schools	CARES	Approved	\$432,927	\$388,404	\$44,523	89.7%	10.3%
	CRRSA	Approved	\$1,000	\$1,000	\$0	100.0%	0.0%
	ARP	Approved	\$4,529	\$4,529	\$0	100.0%	0.0%
Androscoggin Public Schools	CARES	Approved	\$1,000	\$1,000	\$0	100.0%	0.0%
	CRRSA	Approved	\$4,529	\$4,529	\$0	100.0%	0.0%
	ARP	Approved	\$1,000	\$1,000	\$0	100.0%	0.0%
Aroostook Public Schools	CARES	Approved	\$11,000	\$11,000	\$0	100.0%	0.0%
	CRRSA	Approved	\$4,529	\$4,529	\$0	100.0%	0.0%
	ARP	Approved	\$1,000	\$1,000	\$0	100.0%	0.0%
Baldwin Public Schools	CARES	Approved	\$17,320	\$17,320	\$0	100.0%	0.0%
	CRRSA	Approved	\$71,296	\$71,296	\$0	100.0%	0.0%
	ARP	Approved	\$300,884	\$300,884	\$0	100.0%	0.0%

Join our ESSER Hour Office!
9:00am First Thursday of the month



Check out what the Federal Emergency Relief Funds are supporting at <https://www.maine.gov/doe/ESSERdashboard> and how your SAU is doing with their invoicing.

Also, don't forget to join us for our monthly office hours held the first Thursday of every month at 9:00am through June.

Child Nutrition Updates

- Child Nutrition Reports:
 - Data Reports [Child Nutrition Data Reports | Department of Education \(maine.gov\)](#)
 - CFDA chart [Financial Information | Department of Education \(maine.gov\)](#)
 - MEFS Revenue Codes for Federal and State income [Financial Information | Department of Education \(maine.gov\)](#) under the tab, "Financial Resources and Guidance"



Upcoming:

- School Meal Equipment and Program Improvement Fund was just approved by Maine legislation. Applications for this fund will open on April 29th. Michele Bisbee will be holding open office hours on May 1st from 1:30pm-2:30pm for any questions. Email michele.bisbee@maine.gov for a meeting link.
- May 16th Webinar - Annual Financial Report at 1:30pm. [Click to register](#)



The child nutrition team is receiving questions regarding the location of reports. Please note the links for the most frequently requested reports and information.

ESEA Federal Programs Updates

- Spring Monitoring – Final phase for FY 24 Monitoring
- FY 25 ESEA Preliminary Allocations will be released on 4/26
- FY 25 GANs will have the SAU's new monitoring status
- Grant Closeout
 - Approved Performance Report
 - Completed Invoicing
 - Grants4Me update your performance report with final figures for expenses



Upcoming Deadlines

FY 22 ESEA funds will expire 9/30/24

FY 23 Tier III – School Improvement funds will expire 9/30/24 - \$1,156,962.89 remaining of a \$2.3M award

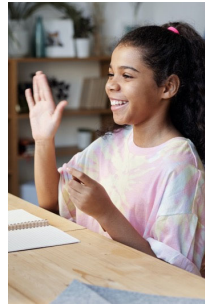


Spring Monitoring wraps our FY 24 Monitoring cycle, Spring Monitoring results will be released 4/30, deadline to resubmit for any unresolved issues will be May 14th. All SAUs with outstanding items in any one of the monitoring cycles (Fall, Winter, Spring for FY 24) have been notified. The SAU's FY 25 GAN will have your new monitoring status for the FY 25 Monitoring cycle. If you have expensed and invoiced for all FY 22 or FY 23 funds that you intend to use and have an approved performance report please make sure to go back into your application for these grants and close them out. FY 23 Tier III School Improvement funds will expire on 9/30/24, if one or more of your schools received an allocation for these funds time is running out to invoice for expenses incurred under this program. (72 schools)

IDEA

Communication was sent out via email last week to all SAUs who had remaining **FY22 IDEA funds that were not billed.**

FY22 IDEA grants will reopen in Grants4ME on April 22, 2024. The grants will be open in Grants4ME for a period of 30 days, closing on May 22, 2024. SAUs with remaining FY22 IDEA funds may submit one single invoice in each of the four IDEA grants to draw down remaining funds. NOTE: The extension affects the period of liquidation for the FY22 grants only and does not extend the period of performance. Therefore, all invoices submitted must have a date of obligation prior to September 30, 2023. Invoice requests submitted in Grants4ME must contain all invoice documentation (copies of all POs, invoices, and Time & Effort documentation along with a trial balance). SAUs who have previously posted expenses to their FY23 grants, may return the FY23 funds and draw the expenses from the FY22 grants. Returned FY23 funds will be promptly reapplied to the FY23 grant so SAUs may redraw the funds. All posted expenses being journaled from FY23 to FY22 must submit a copy of the journal entry along with the invoice documentation.



Past Due Deadlines

FY 23 Year End Reports are overdue! Please make sure your report is complete and approved. Future billing/reimbursement will be halted if they are not. Please reach out to schedule time for assistance.



Adult Education

- AEFLA grant- ending 6/30/24
- MJRP AE- Strengthening Maine Workforce Grants and College and Career Success Coordinators- contracts being extended to 6/30/25



Upcoming Deadlines - FY 24
April 30th, 2024
July 15th, 2024



Career & Technical Education

- Maine DOE CTE Team is reviewing FY25 LNAs and providing feedback
- FY2025 Perkins allocations available and applications open (tentatively) by 5/1
- Weekly drop-in office hours Tuesdays 3-4pm



This Photo by Unknown Author is licensed under [CC BY](#)

Upcoming Deadlines –

- FY23 Final Expenditure Reports: TBD
- FY25 grant applications due: TBD



16

- The Maine DOE CTE team is reviewing local needs assessments and providing feedback on a rolling basis. Remember that your LNA must inform your FY25 Perkins app budget.
- We expect FY25 Perkins applications to open in the next two weeks. Look out for an announcement email from Melissa Sherwood next week.
- Remember to submit your FY2023 Perkins Final expenditure reports as soon as possible in G4M!

Office of School & Student Supports

- EASE Maine
- BSCA
- Community Schools/Ch. 333



Upcoming Deadlines –

Questions

Any questions for the team?



Team Office Hours

Team	Office Hour
Federal Emergency Relief Programs	First Thursday of the month at 9:00am
ESEA Federal Programs	Second Tuesday of the month at 9:00 am
Perkins V (CTE)	Every Tuesday 3-4pm Zoom



Our Team

Contacts

Please reach out to the applicable Fiscal Program leads for additional help and support.

Office	Contact	Email
Adult Education	Megan Dichter	Megan.Dichter@maine.gov
Child Nutrition	Jodi Truman	Jodi.Truman@maine.gov
ESEA Federal Programs	Tyra Corson	Tyra.corson@maine.gov
Federal Emergency Relief Programs	Maisha Asha	Maisha.Asha@maine.gov
Federal Emergency Relief Programs	Shelly Chasse-Johndro	Shelly.chasse-johndro@maine.gov
Perkins, Career & Technical Education	Melissa Sherwood	Melissa.sherwood@maine.gov
Special Services and Inclusive Education	Colene O'Neill	Colene.oneill@maine.gov

