

Section F – Grants

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NOTE: Accounting is responsible for sending out a copy of the Grant Financial Report to the department in charge of each particular grant. It is then the responsibility of the department in charge of the grant to make sure that all drawdowns are submitted and that a confirmation report is sent back to the Accounting Department. If someone else is doing the drawdown for your grant, it is your responsibility to follow up with them to make sure it has been completed by the date requested. It is extremely important that we adhere to all deadlines.

NOTE: *When generating reports use the appropriate grant year and project group.*

Introduction to Grants

Grant applications

R Federal Grants

Update to CB (Local) Policy-Board Resolution presented on 5/24/2021:

- The District shall provide public notice of Federal grant applications through an information item at a Board meeting and by publishing information on the District's website. The District shall make available opportunities for public input as required by law or the granting agency.
 - Approval of required grant and award plans shall be by the Superintendent.
1. All applications for Federal grants must be presented to the Board of Trustees by the grant manager/Associate Superintendent/Assistant Superintendent as an informational item prior to submitting the application. The presentation must include at a minimum:
 - a. Summary of Application
 - i. grant name
 - ii. term of grant
 - iii. grant amount
 - b. Grant Manager
 - c. Plan for the use of funds
 2. All Federal grants must be approved by the Superintendent.
 3. The Board agenda presentation item must be submitted to Accounting.
 4. Accounting will upload a listing of grants which include the title, amount, term of grant and grant manager on the Financial Transparency website.

Grant award documentation

1. Grants awarded to campuses by State, Local or any other grantor with restrictions and/or reporting requirements must be submitted to the Accounting Department for proper account coding assignment.
 - a. Example: Dollar General Literacy Foundation.
2. Grants awarded to campuses by local grantors with no restrictions or reporting requirements can be deposited in the Campus Activity Fund.
 - a. Example: McAllen Education Foundation.
3. Grants awarded to Departments by Federal, State, Local or any other grantor must be submitted to the Accounting Department for proper account coding assignment.
 - a. The Accounting Grant Checklist along with all the required documentation must be completed and sent to Accounting, to ensure that the appropriate account coding is assigned.
 - b. Once account coding has been assigned, the Grant Manager or designee must follow Business Office guidelines to set up accounts and establish a budget.
 - c. Is the responsibility of the Grant Manager or designee to submit to the Accounting Department the Approved Grant documentation for the original and any amended Notice of Grant Awards (NOGA) and the corresponding Budget Summary to ensure accurate drawdown reports.
4. When reclassifying allowable expenses into a Grant, items received and services rendered must occur within the Grant period.
5. Grant Managers are responsible for ensuring that Grant Financial Compliance and Reporting requirements are met.

Determining a Grant Fiscal Year

- R**
- | | |
|----------------------|---------------------------|
| MISD Fiscal Year: | 07-01-21 through 06-30-22 |
| Federal Fiscal Year: | 10-01-21 through 09-30-22 |
1. If the Grant Beginning Date is prior to the start of the MISD Fiscal Year, use the previous MISD Fiscal Year.

Example:

Beginning Grant Date:	05-01-21
Ending Grant Date:	04-30-22

Grant Fiscal Year = 1

- 2. If the Grant Beginning Date is on or after the start of the MISD Fiscal Year, use the current MISD Fiscal Year.

Example:

Beginning Grant Date: 09-01-21
 Ending Grant Date: 08-31-22

Grant Fiscal Year = 2

- 3. If the Grant is passed through Texas Education Agency, the grant year will be determined by the school year on the NOGA or the second digit of the NOGA ID number.

Example:

School Year: 2021-2022
 NOGA ID: 22xxxxxxxxxx

Grant Fiscal Year = 2

- 4. Once the fiscal year has been determined, the grant will continue to use that year designation throughout the period of the grant regardless of the MISD Fiscal Year.
- 5. For grants that do not stipulate an ending date, funds must be expended within one (1) year from the grant award notification date.

Indirect Cost Revenue

Indirect Cost Revenue rate period is: **July 1 through June 30.**

This rate is revised every year with an effective date of July 1.

The McAllen ISD restricted Indirect Cost Rate for 2021-2022 is 4.502%

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Indirect Cost revenue may be claimed on applicable grants. As indirect cost revenues are earned in the Special Revenue Fund on federally funded grants, these revenues are transferred from the Special Revenue Fund to the General Fund. After the indirect cost revenue has been recorded in the General Fund, the revenues can be used for any legal purpose and are intended to defray the cost of providing certain services to grant programs. Examples of these costs are accounting, auditing and payroll processing.

Texas Education Agency Grants (TEA)

1. In the event the applicant should need to amend the application, approval must be obtained from TEA prior to the date the applicant encumbers such funds and/or such services are rendered.
2. The TEA Grants Division has developed guidance related to “When to Amend” grants administered by the TEA. The guidance document is posted on the TEA website at: http://tea.texas.gov/Finance_and_Grants/Administering_a_Grant.aspx
3. A budget amendment is required to be submitted to TEA when cumulative transfers among direct cost categories EXCEED or are expected to exceed 25% of the total current approved budget, a class/object code not previously budgeted needs to be added, etc. Please refer to the TEA website for a complete list.
4. For most grants, transfers are allowable among existing budgeted categories without submitting an amendment to TEA as long as the total amount of funds transferred is 25% or less of the total current approved budget. This provision does not allow for purchase of additional units of equipment but may be used for previously approved items which cost more than budgeted amounts.
5. Some grants allow a transfer of funds, up to 25% of the grant award, but only within the same object class and if the new object code does not require specific approval from the granting agency.
6. In addition to TEA’s guidelines, federal regulations require that the district amend the grant application when we deviate from the original scope or grant objectives. Other amendments may be necessary when the district changes the designated Grant Manager, disengages from grant activities for more than three (3) months, or a 25% reduction in the time devoted by a grant manager.

Cash Management

Cash Management for Federal Funds 2 CFR §200.305

The LEA must maintain written procedures to implement the cash management requirements found in EDGAR. **2 CFR §200.302(b) (6)**

The LEA will comply with applicable methods and procedures for payments that minimize the time elapsing between the transfer of funds from the U.S. Treasury or the pass-through entity (such as TEA) and the disbursement by the LEA, whether the payment is made by electronic funds transfer, or issuance or redemption of checks, warrants, or payment by other means. 2 CFR §200.305(b)

Generally, the LEA receives payment from the Texas Education Agency (TEA) on a reimbursement basis. However, if the LEA receives an advance in federal grant funds, the LEA will remit interest earned on the advanced payment to the federal agency, according to the EDGAR requirements.

McAllen ISD has determined that it will not accept advanced payments for federal grant funds. The district shall seek reimbursement for federal grant expenditures, rather than using an advanced payment method. Consequently, the district shall prepare and submit a drawdown of federal grant funds only after the payments have been mailed, delivered, or electronically submitted. No interest shall be earned, recorded, nor returned to the granting agency as a result of the cash reimbursement program.

R **Preparing Expenditure Reports & Drawdown of Funds**

1. The Accounting Specialist is responsible for reviewing cumulative expenditures for federal grants and preparing the required expenditure reports for federal awards, on a monthly basis, or as required by the grant guidelines. The review occurs after the month is closed. Using the Skyward finance system, the Accounting Specialist will generate a GL00057 Grant Financial Report and a Budget Report No Breaks GL25 w/Dates including year to date expenditures for each federal grant. The actual expenditures will be totaled by class object code and they will be net of all refunds, rebates, discounts, credits and other adjustments, if any. The GL00057 Grant Financial Report reduces the payroll accrual from the total payroll expenses and is compared with Trial Balance Monthly Report to guarantee that the drawdown request does not exceed the credit cash. This will prevent drawing down more cash than what has actually been expended, thereby keeping the drawdown as a reimbursement.
2. The Accounting Director or designee will review the GL00057 Grant Financial Report for each federal award to confirm that only actual expenditures are requested. Once the Grant Financial Reports are signed and approved by the Accounting Director or designee they are forwarded to the Grant Manager to be entered electronically.
3. The Grant Manager is responsible for reviewing and approving federal expenditure reports through the certification process of the Expenditure Report system. The Grant Manager must certify each request for payment as described in 2 CFR §200.415 The Grant Manager ensures drawdown requests will not exceed the threshold amount established by the grantor. The Grant Manager ensures interim expenditure reports, final expenditure reports, and revised final expenditure reports, if applicable, are submitted by the deadlines established by the grantor. A confirmation of the approved drawdown request is sent to the Accounting Specialist.
4. The Accounting Clerk prepares the Cash Receipt entry which include the amount of the drawdown requested and a copy of the Grant Financial Report or other supporting documentation for audit purposes. Once the funds have been received through direct deposit the entry is posted to the revenue account in the Skyward finance system.

5. Consistent with state and federal requirements, McAllen ISD will maintain source documentation supporting the federal expenditures (invoices, time sheets, payroll reports, etc.) and will make such documentation available for the grantor's review upon request.

McAllen ISD Accounting Grant Checklist

Account Mask Assigned: _____

Grant Director: _____ Grant Clerk: _____

Phone Number: _____ Phone Number: _____

Note: Grant Director is the District representative responsible for administering the Grant and ensuring compliance with all grant guidelines.

NOGA ID No.: _____ Federal Award No.: _____

Grant Start Date: _____ Grant CFDA No.: _____

Grant Ending Date: _____ Fiscal Year of Award: _____

Federal Agency: _____ Pass-Through Entity: _____

Items to be provided and/or specified:

_____ Copy of approved Notice of Grant Award (NOGA)

Note: Accounting must have the latest approved NOGA on file.

_____ Copy of Grant Approved Budget Summary

_____ Copy of Supplement to Notice of Grant Award (NOGA)

_____ Copy of document indicating allowable budget variation of _____%
and at what level _____ (i.e. object, category or other)

_____ Copy of Reporting form (if grant requires a specific form, Grant Financial Report is not accepted)

_____ Copy of document indicating reimbursements to be submitted:
Monthly _____ Quarterly _____ Other (Specify) _____

Final Report Due: _____ Revised Final Report Due: _____

_____ Copy of document indicating final grant payments can be made by: _____ (date if allowable)

_____ Copy of document indicating method of reimbursement:
Direct Deposit: _____ Check: _____

_____ Copy of document indicating other requirement needed from the Accounting Department (if any).

Does access to the grant account mask already exist? _____

If does not exist has this been requested? _____

Note: Reports will be sent to Grant Director and Grant Clerk specified, if changes have occurred an updated form must be submitted.

Signature of Grant Director: _____

Date: _____

**Sample of Grant Check List completed
and required documentation that needs to
be submitted to Accounting
(Pages F10 – F22)**

McAllen ISD Accounting Grant Checklist

Account Mask Assigned: 2 1 2 - X X - X X X X - X X - X X X - 9 - X X - X - X X

Grant Director: Dr. Cynthia Bebon Grant Clerk: Cidy Sandoval

Phone number: 928-8970 Phone Number: 928-8970

Note: Grant Director is the District representative responsible for administering the Grant and ensuring compliance with all grant guidelines.

NOGA ID Number: 19615001108906 Federal Award No.: S011A180044

Grant Start Date: 07/01/2018 Grant CFDA No.: 84.011A

Grant Ending Date: 09/30/2019 Fiscal Year of Award: 2019

Federal Agency: USDE Pass-Through Entity: TEA

Items to be provided and/or specified:

Copy of approved Notice of Grant Award (NOGA)
Note: Accounting must have the latest approved NOGA on file.

Copy of Grant Approved Budget Summary

Copy of Supplement to Notice of Grant Award (NOGA)

Copy of document indicating allowable budget variation of 25 %
and at what level Total Budget (i.e. object, category or other)

Copy of Reporting form (if grant requires a specific form, Grant Financial Report is not accepted)

Copy of document indicating reimbursements to be submitted:
Monthly Quarterly Other (Specify)

Final Report Due: 10/30/2019 Revised Final Report Due: No Revised Final

Copy of document indicating final grant payments can be made by: (date if allowable)

Copy of document indicating method of reimbursement:
Direct Deposit: Check:

Copy of document indicating other requirement needed from the Accounting Department (if any).


Does access to the grant account mask already exist? Yes

If does not exist has this been requested? N/A

Note: Reports will be sent to Grant Director and Grant Clerk specified, if changes have occurred an updated form must be submitted.

Signature of Grant Director: Dr. Cynthia Bebon

Date: 8/11/2018

Texas Education Agency										Application ID: 002149028015		
 <p>SAS #: ESSAAA19</p>		<p>Organization: MCALLEN ISD</p> <p>Campus/Site: N/A</p> <p>Vendor ID: 1746001658</p>		<p>County District: 108906</p> <p>ESC Region: 01</p> <p>School Year: 2018-2019</p>						<p>Amendment Number: 01</p>		
Application Submit Date: 12/17/2018												
NOGA ID	Name of Grant Program	FAR Fund Code	FAR Rev Code	Fed Awd # CFDA #	Federal Aid Agency	TEA USE Only	Begin Date	End Date	Increase (Decrease)	Amount		
19610101108906	TITLE I, PART A- IMPROVING BASIC PROGRAMS	211	5929	S010A180043 84-010A	USDE		7/1/2018	9/30/2019	\$1,721,359.00	\$11,826,696.00		
						61011901	7/1/2018	9/30/2019	\$436,928.00	\$10,542,265.00		
						61011801	10/1/2018	9/30/2019	\$1,284,431.00	\$1,284,431.00		
19615001108906	TITLE I, PART C-MIGRANT	212	5929	S011A180044 84-011A	USDE		7/1/2018	9/30/2019	\$520,046.00	\$1,237,182.00		
						61501901	7/1/2018	9/30/2019	\$22,179.00	\$739,315.00		
						61501801	10/1/2018	9/30/2019	\$497,867.00	\$497,867.00		
19671001108906	TITLE III, PART A-ELA	263	5929	S365A180043 84-365A	USDE		7/1/2018	9/30/2019	\$431,216.00	\$1,142,434.00		
						67101901	7/1/2018	9/30/2019	\$21,617.00	\$732,835.00		
						67101801	10/1/2018	9/30/2019	\$409,599.00	\$409,599.00		
19680101108906	TITLE IV, PART A, SUBPART 1	289	5929	S424A180045 84-424A	USDE		7/1/2018	9/30/2019	\$35,255.00	\$662,150.00		
						68011901	7/1/2018	9/30/2019	\$19,641.00	\$646,536.00		
						68011801	10/1/2018	9/1/2019	\$15,614.00	\$15,614.00		

Schedule Status: Complete Formula Application ID:0021490280150101



Organization: McAllen ISD
Campus/Site: N/A
Vendor ID: 1746001658

County District: 108906
ESC Region:01
School Year: 2018-2019

SAS#: ESSAAA19

2018-2019 ESSA Consolidated Federal Grant Application

Program Budget
BS6001 - Program Budget Summary and Support

Statutory Authority: Elementary and Secondary Education Act of 1965, as amended by P.L. 114-95 Every Student Succeeds Act

Part 1: Available Funding

[View List of SSA Members](#)

Available Funding				
Description	Title I, Part A	Title I, Part C Migrant	Title I, Part D Subpart 1	Title I, Part D Subpart 2
1. LEA SSA Status (NP=not eligible or not applying; SSA=LEA joined SSA)	<input type="radio"/> NP <input type="radio"/> SSA	<input type="radio"/> NP <input type="radio"/> SSA	<input type="radio"/> NP <input type="radio"/> SSA	<input checked="" type="radio"/> NP <input type="radio"/> SSA
2. Prior Year Project	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. NOGA ID Number	19610101108906	19615001108906		
4. Planning Amount				
5. Final Amount	\$10,542,265	\$739,315		
6. Carryover	\$1,232,593	\$288,224		
7. Reallocation	\$51,838	\$209,643		
Total Funds Available	\$11,826,696	\$1,237,182		

Part 2: Budgeted Costs

Budgeted Costs					
Description	Class Object/Code	Title I, Part A	Title I, Part C Migrant	Title I, Part D Subpart 1	Title I, Part D Subpart 2
1. Consolidated Administrative Funds		<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input type="radio"/> No
2. Payroll Costs	6100	\$8,521,645	\$876,338		
3. Professional and Contracted Services	6200	\$512,915	\$46,546		
4. Supplies and Material	6300	\$2,098,710	\$130,550		
5. Other Operating Costs	6400	\$319,445	\$156,053		
6. Debt Services	6500	\$0			
7. Capital Outlay	6600	\$0			
8. Operating Transfers Out	8911	\$0			
9. Indirect Costs		\$373,981	\$27,695		
Total Budget Costs		\$11,826,696	\$1,237,182		
Total Funds Available Minus Total Costs		\$0	\$0		
10. Payments to Member Districts of SSA	6493				

Part 1: Available Funding

Available Funding				
Description	Title II, Part A	Title III, Part A ELA	Title III, Part A Immigrant	Title IV, Part A SSAEP
1. LEA SSA Status (NP=not eligible or not applying; SSA=LEA joined SSA)	<input type="radio"/> NP <input type="radio"/> SSA	<input type="radio"/> NP <input type="radio"/> SSA	<input checked="" type="radio"/> NP <input type="radio"/> SSA	<input type="radio"/> NP <input type="radio"/> SSA
2. Prior Year Project	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. NOGA ID Number	19694501108906	19671001108906		19680101108906
4. Planning Amount				
5. Final Amount	\$1,196,889	\$732,835		\$646,536
6. Carryover	\$475,418	\$409,599		\$12,969
7. Reallocation	\$0	\$0		\$2,645
Total Funds Available	\$1,672,307	\$1,142,434		\$662,150

Texas Education Agency
Supplement to Notice of Grant Award (NOGA)

<p>1 Subrecipient Name</p> <p>McAllen ISD 2000 N 23RD ST MCALLEN, TX 78501</p>	<p>2 Subrecipient Unique Entity Identifier</p> <p>108906</p>														
<p>3 Subrecipient Information</p> <table border="1"> <tr> <td>Grant name:</td> <td>TITLE I, PART C-MIGRANT</td> </tr> <tr> <td>Subaward period of performance start and end date:</td> <td>See NOGA certificate</td> </tr> <tr> <td>Amount of federal funds obligated by this action:</td> <td>See NOGA certificate</td> </tr> <tr> <td>Total amount of federal funds awarded:</td> <td>See NOGA certificate</td> </tr> <tr> <td>Indirect cost rate:</td> <td>3.862%</td> </tr> <tr> <td>De minimis indirect cost rate:</td> <td>Not applicable</td> </tr> <tr> <td>Research and development grant:</td> <td>Not applicable</td> </tr> </table>		Grant name:	TITLE I, PART C-MIGRANT	Subaward period of performance start and end date:	See NOGA certificate	Amount of federal funds obligated by this action:	See NOGA certificate	Total amount of federal funds awarded:	See NOGA certificate	Indirect cost rate:	3.862%	De minimis indirect cost rate:	Not applicable	Research and development grant:	Not applicable
Grant name:	TITLE I, PART C-MIGRANT														
Subaward period of performance start and end date:	See NOGA certificate														
Amount of federal funds obligated by this action:	See NOGA certificate														
Total amount of federal funds awarded:	See NOGA certificate														
Indirect cost rate:	3.862%														
De minimis indirect cost rate:	Not applicable														
Research and development grant:	Not applicable														
<p>4 Subrecipient Terms and Conditions</p> <p>(1) New EDGAR including 2 C.F.R. Part 200 applies</p> <p>(2) Grant program requirements</p> <p>(a) Incorporated by reference in General and Fiscal Guidelines</p> <p>(b) Incorporated by reference in Program Guidelines</p> <p>(c) Incorporated by reference in General Provisions and Assurances</p> <p>(d) Incorporated by reference in Program-Specific Provisions and Assurances (if applicable)</p> <p>(3) Additional requirements</p> <p>Incorporated by reference in the To The Administrator Addressed correspondence sent to grantee as applicable</p> <p>(4) Access to subrecipient records</p> <p>Per 2 CFR §200.331, the subrecipient must permit TEA as the pass-through entity and auditors to have access to the subrecipient's records and financial statements as necessary for TEA to meet the requirements of this section.</p> <p>(5) Closeout of subaward</p> <p>(a) Incorporated by reference in General and Fiscal Guidelines</p> <p>(a) Incorporated by reference in NOGA transmittal letter</p>															
<p>5 Name of Pass-Through Entity</p> <p>Texas Education Agency</p>	<p>6 Contact Information for TEA Awarding Official</p> <p>See NOGA certificate</p>														
<p>7 Federal Award Information</p> <table border="1"> <tr> <td>Federal awarding agency:</td> <td>USDE</td> </tr> <tr> <td>Federal award identification number:</td> <td>See NOGA certificate</td> </tr> <tr> <td>CFDA number:</td> <td>See NOGA certificate</td> </tr> <tr> <td>CFDA name:</td> <td>Migrant Education State Grant Program</td> </tr> <tr> <td>Federal award date:</td> <td>July 1, 2018</td> </tr> <tr> <td>Total amount of federal award:</td> <td>\$47,156,842</td> </tr> </table>		Federal awarding agency:	USDE	Federal award identification number:	See NOGA certificate	CFDA number:	See NOGA certificate	CFDA name:	Migrant Education State Grant Program	Federal award date:	July 1, 2018	Total amount of federal award:	\$47,156,842		
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CFDA number:	See NOGA certificate														
CFDA name:	Migrant Education State Grant Program														
Federal award date:	July 1, 2018														
Total amount of federal award:	\$47,156,842														
<p>8 Federal Award Project Description</p> <p>Incorporated by reference in program guidelines</p>															

This letter contains important information pertaining to your approved Texas Education Agency (TEA) grant application, expenditure reporting requirements for the above-mentioned grant, and the use of the expenditure reporting (ER) system to request grant payments.

TEA, as the pass-through entity, is the grantee from the U.S. Department of Education (USDE) and TEA awards subgrants to non-federal entities such as local educational agencies (LEAs), including school districts, charter schools, and education service centers, and to a lesser degree institutions of higher education (IHEs), and nonprofit organizations (NPOs) who are the agency's subgrantees. These guidelines apply to all subgrantees of TEA, regardless of whether referenced herein as subgrantee or grantee. For purposes of this NOGA transmittal letter, TEA may use the terms grantee and subgrantee synonymously for its subrecipients.

Project Period

The project period for the above-mentioned grant is stated on your NOGA. All encumbrances/obligations must occur on or between the beginning and ending dates of the subaward unless pre-award costs are expressly permitted for the individual grant program.

In general, goods or services delivered near the end of the grant period may be viewed by TEA as not necessary to accomplish the objectives of the current grant program; however, TEA will evaluate such expenditures on a case-by-case basis. A TEA monitor or an auditor may disallow those expenditures if the subgrantee is unable to (1) document the need for the expenditures, (2) demonstrate that program beneficiaries receive benefit from the late expenditures, or (3) negate the appearance of "stockpiling" supplies or equipment.

The subrecipient must receive the benefit and liquidate (record as an expenditure) all obligations incurred under the subaward no later than the revised final expenditure report due date. An encumbrance cannot be considered an expenditure or accounts payable until the goods have been received and the services have been rendered. Obligations that are liquidated and recognized as expenditures must meet the allowable cost principles in 2 CFR Part 200 of EDGAR (as applicable) and program rules, regulations, and guidelines contained elsewhere. This provision applies to all grant programs, including state and federal, discretionary and formula.

Fingerprinting Requirement

Per Section 22.0834 of the Texas Education Code (TEC), any person offered employment by any entity that contracts with TEA or receives grant funds administered by TEA (i.e., a subgrantee or a contractor of the subgrantee) is subject to the fingerprinting requirement. TEA is prohibited from awarding grant funds to any entity, including nonprofit organizations, that fails to comply with this requirement. For details, refer to the [General and Fiscal Guidelines](#), Fingerprinting Requirement.

Amendments

If the subgrantee needs to amend the application to request authorization for changes that require approval, the subgrantee must obtain approval from TEA by submitting an amendment prior to the date the subgrantee encumbers such funds and/or such services are rendered. Refer to the "When to Amend the Application" document and accompanying training presentation posted in

the Amendment Submission Guidance section of the [Administering a Grant](#) page. An amendment is effective on the day it is received by TEA in substantially approvable form yet is subject to negotiation.

The last day to submit an amendment to TEA is stated on the [TEA Grant Opportunities](#) page.

25% Budget Variation Cannot Be Exceeded

A budget amendment is required when cumulative transfers among direct cost categories exceed or are expected to exceed 25% of the *total current approved budget*. A subgrantee may transfer funds among existing budgeted categories without submitting an amendment as long as the total amount of funds transferred is 25% or less of the total current approved budget. This provision does not allow for the purchase of additional units of equipment, but it does allow for the purchase of previously approved items that cost more than budgeted amounts. The total expenditures for programs budgeted cannot exceed the total amount approved for each program budget.

Cash Management Requirements

The subgrantee must account for and expend federal funds in accordance with federal statute, state laws, and the terms and conditions of the award.

There are two types of methods available to a subgrantee to request payments. These include: reimbursement and cash advances.

Reimbursement: In a reimbursement method, a subgrantee draws down federal funds from the expenditure reporting (ER) system after the subgrantee has already paid the funds. In an effort to allow subgrantees with additional flexibility, TEA has defined reimbursement as drawing down funds on, or after, the day the subgrantee has mailed, delivered, or submitted an electronic payment. For audit purposes, the subgrantee must track the date it mailed, delivered, or submitted an electronic payment as proof for reimbursement method. Under the reimbursement method, a subgrantee is not required to deposit funds in an interest bearing account.

Cash Advance: Under the cash advance method, a subgrantee draws down federal funds in advance of when the funds will be paid out. The use of this payment method requires the subgrantee to have written procedures that minimizes the time elapsing between when the subgrantee requests a draw down and when the subgrantee will issue the payment for the program purpose.

Advance payments must be limited to the minimum amounts needed and be timed to be in accordance with the actual, immediate cash requirements in carrying out the purpose of the approved program or project. The timing and amount of advance payments must be as close as is administratively feasible to the actual disbursements for direct program or project costs and the proportionate share of any allowable indirect costs.

Subgrantees must have written procedures and internal controls for cash management to ensure that only the actual amount of cash needed will be requested, and that the cash received will be paid out. Procedures should show that the subgrantee plans carefully for cash flows for grant

projects and reviews cash requirements before each request for payment. Cash management procedures are monitored during monitoring visits and during the annual independent audit.

Requesting Payment through the Expenditure Reporting (ER) System

Subgrantees in good standing are required to use the expenditure reporting (ER) system to record expenditures and request payment. Subgrantees may generally enter total expenditures by class/object code into the ER system up to 30 days following the ending date of the grant. The subrecipient is responsible for ensuring the Grantee Manager and/or Grantee Official, or such person using the Grantee Manager or Grantee Official's credentials, has been authorized by the subrecipient organization to enter the organization into legally binding agreements for grant payment purposes prior to the Grantee Manager or Grantee Official certifying and submitting expenditure payment requests in the ER system. This authorized official must certify each request for payment as described in 2 CFR §200.415.

Accessing ER

To access ER, all individuals reporting and certifying expenditures are required to have an individual TEASE username and password. For security purposes, the TEASE username and password are not to be shared with any other user. The ER system is designed to accommodate a segregation of duties between the staff member who enters the drawdown into the ER system and the authorized official who certifies and submits the request. Failure to have such segregation of duties could be a sign of insufficient internal controls indicating risk of inadequate fund management. TEA strongly recommends the segregation of duties and may impose additional specific conditions on subgrant awards when risk is identified.

Each user will have a unique username and password. If you have not yet applied for a TEASE username and password, you can access the [application form and instructions](#). The username and password will be emailed to you.

To access ER, go directly to the [TEASE](#) or [TEAL](#) to login.

Enter your username and password and click the **Continue** button. In TEASE click on **Expenditure Reporting** from the application list. In TEAL, under **TEASE User Accounts** on the right side of the screen, click on your **User ID**, then click on **Expenditure Reporting**.

Expenditure Reporting by Class/Object Code in ER

Expenditures must be reported in the ER system by class/object code. TEA implements this process to demonstrate compliance with federal monitoring expectations/auditing standards and to mitigate the need for subgrantees that are not identified as high-risk by TEA to submit supporting expenditure documentation for payment requests that exceed grant threshold requirements. High-risk subgrantees are required to submit requested supporting documentation to TEA.

Documentation of Expenditures

For any payment request in ER, TEA reserves the right to request additional supporting documentation including but not limited to the general ledger, payroll ledger, and copies of payroll checks, invoices, receipts, and travel vouchers before authorizing payment. TEA may

request you to upload any such document to your payment request in ER. Payment will not be approved or processed until the requested documentation is received and determined to be allowable under the grant.

Denial of Expenditure Reports

When reporting expenditures by class/object code, the ER system will not permit the subgrantee to submit an expenditure report with the following criteria:

- Where the subgrantee is claiming expenditures in a class/object code not budgeted in the approved application
- When the total amount exceeds the total amount of the grant

ER Requests Requiring Manual Review and Approval

Thresholds are established for each grant program to allow for the automatic approval of payments as long as the payments are within the established thresholds. Payments will be approved automatically as long as an individual request does not exceed the established threshold percentage. The ER system will automatically forward any request for payment that exceeds the established thresholds to TEA staff for review and approval. TEA staff will consider each request to exceed the established thresholds on a case-by-case basis.

In addition, the ER system has various system criteria that allow TEA staff to monitor requests for payment. If a draw down request violates an ER system criteria or is randomly selected for monitoring, TEA staff will manually review the draw down request and contact the subgrantee for a narrative payment justification.

Due Date of Expenditure Report

The deadline for reporting total final expenditures by class/object code is stated on the [TEA Grant Opportunities](#) page.

Refunds for Excess Payments

All refunds for excess payments received (*not for interest earned on federal funds*) must be submitted to:

Texas Education Agency-MSC
P. O. Box 13717
Austin TX 78711-3717

Write the name of the grant program, NOGA ID number, and reason for refund ID on the refund check. The refund will be credited to the NOGA ID from which the excess funds were drawn down.

Reason for Refund

- R.1. Correction of an administrative error
- R.2. Correction of an unallowable cost
- R.3. Correction for a cost incurred outside the period of availability
- R.4. Return of funds associated with an excessive drawdown

- R.5. Return of funds associated with termination (voluntary or involuntary)
- R.6. Return associated with a failure to meet maintenance of effort
- R.7. Other (*provide brief explanation on separate page*)

Return of Interest Earned from Federal Grant Payments

This section applies to federal grants only.

Subgrantees are not required to maintain separate bank accounts for federal grants. However, subgrantees must comply with the applicable standards for financial management in maintaining accounting records by fund source. (See 2 CFR §§200.302 and 200.305) Subgrantees receiving federal grant payments may be required to return interest earned to the appropriate federal agency.

Subgrantees shall not draw down more cash than is necessary to meet immediate cash needs. If a subgrantee draws a federal cash advance from the ER system and keeps cash on hand, the subgrantee may be required to return to the federal government any interest accrued beginning with the day the draw down is received in the organization's bank account.

In accordance with the requirements of 2 CFR §200.305, all organizations must deposit federal grant payments into an interest-bearing account. The subgrantee may retain up to \$500 annually in interest earned for administrative expenses.

The requirements of 2 CFR §200.305 are waived if any of the following conditions applies:

- The subgrantee receives less than \$120,000 in total federal awards per fiscal year.
- The best reasonably available interest-bearing account would not be expected to earn interest in excess of \$500 per fiscal year on total federal cash balances.
- The average or minimum balance required by the depository bank is too high for the subgrantee to meet with expected federal and non-federal cash resources.
- A foreign government or banking system prohibits or precludes interest bearing accounts.

In addition, on at least an annual basis, any interest in excess of \$500 accrued on advances of federal grant funds must be remitted to the Department of Health and Human Services Payment Management System (PMS) through an electronic medium using either Automated Clearing House (ACH) network or a Fedwire Funds Service payment following the process described in 2 CFR §200.305.

Noncompliance with Cash Management Requirements

This section applies to federal grants only.

Pursuant to 2 CFR §200.207, if TEA identifies, in its sole determination, a subgrantee as posing a level of risk identified by the agency's risk criteria, the subgrantee has a history of failure to comply with the terms and conditions of the grant award, the subgrantee fails to meet performance goals, or is not otherwise responsible then TEA may impose additional specific award conditions on any subgrant award. TEA may, in appropriate circumstances, designate the specific conditions established under 2 CFR §200.207 as "high-risk conditions" and designate a

non-federal entity subject to specific conditions established under §200.207 as a high-risk subgrantee per 2 CFR §3474.10.

If TEA determines that noncompliance cannot be corrected by imposing the specific conditions, TEA may take one or more remedies for noncompliance actions, as appropriate in the circumstances pursuant to 2 CFR §200.338. For details, refer to the High-Risk Status, Specific Conditions, and Remedies for Noncompliance section of the [General and Fiscal Guidelines](#).

Contact Information

For questions related to this grant, please contact the appropriate person or division as listed in the Contact Information section of the [TEA Grant Opportunities](#) page.

Thank you,
Texas Education Agency



2018-2019 ESSA Consolidated Federal Grant Application

Help?
Selection Process:
Formula
SAS#: ESSAAA19
RFA#: N/A

Return to Search

- TEA Year in Advance - Competitive Grants
- Universal Errata Notices
- General Fiscal Guidelines
- Administering a Grant
- ESSA LEA Private Nonprofit Equitable Services Reservations
- Prior Approval and Disclosure Forms Under the New EDGAR
- TEA Help Desk

Program Information

Program Description

Title I, Part A provides supplemental resources to help schools with high concentr
Title I, Part C provides supplemental instructional and support services for migran
Title I, Part D, Subpart 1 provides supplemental services to children in state faciliti
Title I, Part D, Subpart 2 supports programs to improve the educational services to
Title II, Part A is to increase student achievement through improving teacher and p
Title III, Part A ELA is to develop programs for limited English proficient students to
Title III, Part A Immigrant is to develop programs for immigrant children to attain E
Title IV, Part A - SSAEP is to improve students' academic achievement by providin

***Please note all funding amounts are tentative.

Eligibility

Public School Districts and Open-Enrollment Charter Schools

Statutory Authority

Elementary and Secondary Education Act of 1965, as amended by P.L. 114-95 E

Funding Information

Expected Number of Awards: **1,223** Minimum Allowable per Award: **N/A**
Cost Sharing or Match Requirement: **None** Maximum Allowable per Award: **N/A**

Grant ID	Grant Description	Grant Start Date	Grant End Date	Fund Type	CFDA #	Percent	Amount
19610101	Title I, Part A	07/01/2018	09/30/2019	Federal	84.010A	77.23	\$1,382,238,101.00
19615001	Title I, Part C Migrant	07/01/2018	09/30/2019	Federal	84.011A	1.84	\$33,009,789.00
19671001	Title III, Part A ELA	07/01/2018	09/30/2019	Federal	84.365A	5.50	\$98,516,074.00

19671003	Title III, Part A Immigrant	07/01/2018	09/30/2019	Federal	84.365A	0.51	\$9,058,949.00
19694501	Title II, Part A	07/01/2018	09/30/2019	Federal	84.367A	9.10	\$162,832,805.00
19610103	Title I, Part D Subpart 2	07/01/2018	09/30/2019	Federal	84.010A	0.47	\$8,446,552.00
19610801	Title I, Part D Subpart 1	07/01/2018	09/30/2019	Federal	84.013A	0.12	\$2,176,186.00
19680101	Title IV, Part A - SSAEP	07/01/2018	09/30/2019	Federal	84.424A	5.22	\$93,455,946.00
Total Funding Available							\$1,789,734,402.00

Application and Support Information

****Please note**** - This is ONLY a viewing copy of the application. If instruction above indicate that the application must be submitted electronically, the application will not be accepted by TEA via any other means.

Errata #1

- [General and Fiscal Guidelines](#)
- [Provisions and Assurances](#)
- [Lobbying Certification](#)
- [Debarment and Suspension](#)
- [Program Guidelines](#)
- [Program-Specific Provisions and Assurances](#)
- [ESSA Provisions and Assurances](#)
- [Sample Application](#)
- [Eligibility List for Section 5211 - REAP](#)
- [Entitlements](#)
- [ESSA Consolidated Admin Fund Costs](#)
- [Request for Prior Approval, Disclosure, and Justification Forms](#)
- [Use of Funds Form – Maintain Locally](#)
- [Title I, Part A, Campus Listing by LEA: Preliminary](#)
- [Title I, Part A, Campus Listing by Region: Preliminary](#)

Critical Events

Grant Description	Event	Reporting Period	Due Date
All	ADC Availability Date	-	06/05/2018
All	Application Availability Date	-	06/05/2018
All	Application Due Date	-	09/04/2018
All	Last Amendment Due Date	-	06/03/2019

Title I, Part A	Revised Final Expenditure Report	07/01/2018-09/30/2019	10/30/2019
Title I, Part C Migrant	Revised Final Expenditure Report	07/01/2018-09/30/2019	10/30/2019
Title I, Part D Subpart 1	Revised Final Expenditure Report	07/01/2018-09/30/2019	10/30/2019
Title I, Part D Subpart 2	Revised Final Expenditure Report	07/01/2018-09/30/2019	10/30/2019
Title II, Part A	Revised Final Expenditure Report	07/01/2018-09/30/2019	10/30/2019
Title III, Part A ELA	Revised Final Expenditure Report	07/01/2018-09/30/2019	10/30/2019
Title III, Part A Immigrant	Revised Final Expenditure Report	07/01/2018-09/30/2019	10/30/2019
Title IV, Part A - SSAEP	Revised Final Expenditure Report	07/01/2018-09/30/2019	10/30/2019
Title I, Part A	Final Expenditure Report	07/01/2018-09/30/2019	10/30/2019
Title I, Part C Migrant	Final Expenditure Report	07/01/2018-09/30/2019	10/30/2019
Title I, Part D Subpart 1	Final Expenditure Report	07/01/2018-09/30/2019	10/30/2019
Title I, Part D Subpart 2	Final Expenditure Report	07/01/2018-09/30/2019	10/30/2019
Title II, Part A	Final Expenditure Report	07/01/2018-09/30/2019	10/30/2019
Title III, Part A ELA	Final Expenditure Report	07/01/2018-09/30/2019	10/30/2019
Title III, Part A Immigrant	Final Expenditure Report	07/01/2018-09/30/2019	10/30/2019
Title IV, Part A - SSAEP	Final Expenditure Report	07/01/2018-09/30/2019	10/30/2019

Contact Information

	Name	Contact	Phone
Program Contact:	N/A		N/A
Funding Contact:	Grants Administration	grants@tea.texas.gov	(512) 463-8525
Program Evaluation Contact:	N/A		N/A
Contact for Electronic Access Issues:	TEA Help Desk	https://txeduagency.zendesk.com/hc/en-us	

Return to Search

BUDGETING GRANT REVENUES

1. Calculating Indirect Cost Revenue:

R	Restricted Indirect Cost Rate July 1, 2021 - June 30, 2022	0.045020
	Total Grant Amount	\$43,995.00
	Less:	
	Food 6341	(50.00)
	Debt Service 65xx	0.00
	Capital Outlay 66xx	<u>(5,000.00)</u>
	Net Total Grant Amount	<u>\$38,945.00</u>

Formula:

$$\frac{\text{Restricted Indirect Cost Rate} \times \text{Net Total Grant Amount}}{1.00 + \text{Restricted Indirect Cost Rate}}$$

Sample:

R	0.045020	x	\$38,945.00	=	1,753.30	=	<u>\$1,678</u>
	<u>1.00</u>	+	0.045020	=	1.045020		

2. Determining Grant Revenue with Indirect Cost:

Total Grant Amount	\$43,995
Less: Indirect Cost Revenue	<u>(1,678)</u>
Grant Revenue	<u><u>\$42,317</u></u>

3. Budgeting Grant Revenue Components:

	With Indirect Cost	Without Indirect Cost
212-00-5929-00-000-2-00-0-00	\$43,995	\$43,995
** 212-00-5929-01-000-2-00-0-00	<u>(1,678)**</u>	<u>0</u>
Total Revenues	<u><u>\$42,317 *</u></u> (A)	<u><u>\$43,995 *</u></u> (B)

Note:

*This total represents the amount of Direct Cost available to budget for expenses.

Indirect Cost Revenue is initially entered as a negative amount with **sub-object 01.

BUDGETING GRANT EXPENSES

Expense Components:

	<u>With Indirect Cost</u>	<u>Without Indirect Cost</u>
212-21-6119-00-817-2-24-0-00	\$28,000	\$28,000
212-21-6141-00-817-2-24-0-00	2,025	2,025
212-21-6142-00-817-2-24-0-00	1,663	1,663
212-21-6146-00-817-2-24-0-00	500	500
212-21-6299-00-817-2-24-0-00	2,500	2,500
212-21-6399-00-817-2-24-0-00	6,515	8,193
212-21-6499-00-817-2-24-0-00	<u>1,114</u>	<u>1,114</u>
Total Expenses (Direct Costs)	<u><u>\$42,317 * (A)</u></u>	<u><u>\$43,995 * (B)</u></u>

Note: Applies to * (A) and * (B)

When setting up a new grant, revenues must equal expenses.
Plus (+) revenues and plus (+) expenses.

Although, Indirect Cost is in the Revenue section it is entered as a minus (-) amount in the Budget Amendment.

The entry total for the Budget Amendment will double.

MULTI-YEAR GRANT BUDGET

A multi-year grant is a grant in which the grant period will extend through more than one MISD fiscal year. The fiscal year once assigned will remain the same throughout the period of the grant.

Example:

Beginning Grant Date:	09-01-21
Ending Grant Date:	08-31-22
Grant Fiscal Year:	2

09-01-21 through 06-30-22	MISD Fiscal Year Ending 06-30-22	Grant Year 2
07-01-22 through 08-31-22	MISD Fiscal Year Ending 06-30-23	Grant Year 2

A "Mini-Budget" only refers to multi-year grants. In this example, a "Mini-Budget" will be required if the grant will be incurring expenses between 07-01-22 and 08-31-22.

If a grant begins on or after 07-01-21 and ends by 06-30-22 a "Mini-Budget" will not be required because the grant period is within the MISD fiscal year.

MULTI-YEAR GRANT BUDGET (cont'd)

1. **Budget** for period 09-01-21 thru 06-30-22: (10 out of 12 months)

	<u>With Indirect Cost</u>		<u>Without Indirect Cost</u>	
212-00-5929-00-000-2-00-0-00	\$ 36,663		\$ 36,663	
212-00-5929-01-000-2-00-0-00	<u>(1,398)</u>		<u>0</u>	
Total Revenues	<u>\$ 35,265 *</u>	(A)	<u>\$ 36,663 *</u>	(B)
212-21-6119-00-817-2-24-0-00	\$ 23,334		\$ 23,334	
212-21-6141-00-817-2-24-0-00	1,688		1,688	
212-21-6142-00-817-2-24-0-00	1,386		1,386	
212-21-6146-00-817-2-24-0-00	417		417	
212-21-6299-00-817-2-24-0-00	2,083		2,083	
212-21-6399-00-817-2-24-0-00	5,429		6,827	
212-21-6499-00-817-2-24-0-00	<u>928</u>		<u>928</u>	
Total Expenses	<u>\$ 35,265 *</u>	(A)	<u>\$ 36,663 *</u>	(B)

2. **Mini - Budget** for period 07-01-22 thru 08-31-22: (2 out of 12 months)

	<u>With Indirect Cost</u>		<u>Without Indirect Cost</u>	
212-00-5929-00-000-2-00-0-00	\$ 7,332		\$ 7,332	
212-00-5929-01-000-2-00-0-00	<u>(280)</u>		<u>0</u>	
Total Revenues	<u>\$ 7,052 *</u>	(A)	<u>\$ 7,332 *</u>	(B)
212-21-6119-00-817-2-24-0-00	\$ 4,666		\$ 4,666	
212-21-6141-00-817-2-24-0-00	337		337	
212-21-6142-00-817-2-24-0-00	277		277	
212-21-6146-00-817-2-24-0-00	83		83	
212-21-6299-00-817-2-24-0-00	417		417	
212-21-6399-00-817-2-24-0-00	1,086		1,366	
212-21-6499-00-817-2-24-0-00	<u>186</u>		<u>186</u>	
Total Expenses	<u>\$ 7,052 *</u>	(A)	<u>\$ 7,332 *</u>	(B)

3. The sum of the Budget and Mini - Budget must equal the Total Grant Award amount.

\$42,317 (A)

\$43,995 (B)

TEA/EDGAR – Frequently Asked Questions

The Texas Education Agency (TEA) Office for Planning, Grants and Evaluation is pleased to provide Frequently Asked Questions (FAQs) for grants in general administered by TEA.

Press the control key and click on the link below:

<https://helpdesk.tea.texas.gov/hc/en-us/sections/201447883-Grants>

For the new EDGAR Frequently Asked Questions (FAQ) press the control key and click on the link below:


<https://tea.texas.gov/WorkArea/DownloadAsset.aspx?id=51539608919>

Grant Reports

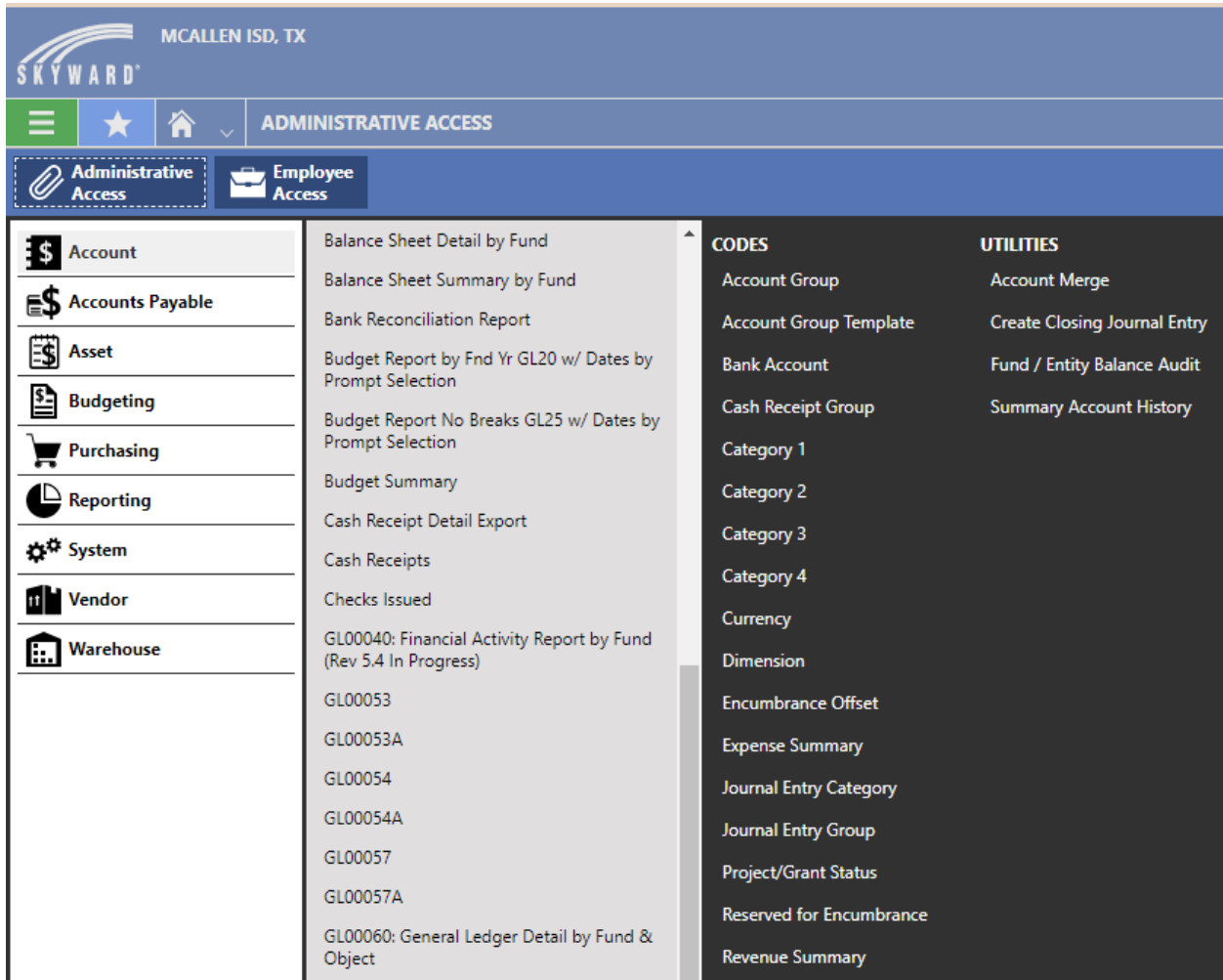
GL000054 Grant Financial Report 3 Yr

GL00054 GRANT FINANCIAL REPORT

The Grant Financial Report is to be utilized to calculate reimbursements, which are generated on a Cash Basis. This means that only paid expenses are reflected on this report and encumbrances are not.

1. Click on the Menu button 

The following screen will appear:



The screenshot displays the Skyward Accounting Services interface for McAllen ISD, TX. The top navigation bar includes the Skyward logo, a home icon, and the text 'ADMINISTRATIVE ACCESS'. Below this, there are two tabs: 'Administrative Access' (selected) and 'Employee Access'. The main content area is divided into three columns:

- Left Column (Navigation Menu):**
 - Account
 - Accounts Payable
 - Asset
 - Budgeting
 - Purchasing
 - Reporting
 - System
 - Vendor
 - Warehouse
- Middle Column (Reports):**
 - Balance Sheet Detail by Fund
 - Balance Sheet Summary by Fund
 - Bank Reconciliation Report
 - Budget Report by Fnd Yr GL20 w/ Dates by Prompt Selection
 - Budget Report No Breaks GL25 w/ Dates by Prompt Selection
 - Budget Summary
 - Cash Receipt Detail Export
 - Cash Receipts
 - Checks Issued
 - GL00040: Financial Activity Report by Fund (Rev 5.4 In Progress)
 - GL00053
 - GL00053A
 - GL00054
 - GL00054A
 - GL00057
 - GL00057A
 - GL00060: General Ledger Detail by Fund & Object
- Right Column (Codes and Utilities):**
 - CODES**
 - Account Group
 - Account Group Template
 - Bank Account
 - Cash Receipt Group
 - Category 1
 - Category 2
 - Category 3
 - Category 4
 - Currency
 - Dimension
 - Encumbrance Offset
 - Expense Summary
 - Journal Entry Category
 - Journal Entry Group
 - Project/Grant Status
 - Reserved for Encumbrance
 - Revenue Summary
 - UTILITIES**
 - Account Merge
 - Create Closing Journal Entry
 - Fund / Entity Balance Audit
 - Summary Account History

2. Click on Account

3. Click on GL00054

The screenshot shows the Skyward Accounting Services interface for McAllen ISD, TX. The top navigation bar includes the Skyward logo and 'ADMINISTRATIVE ACCESS'. Below this, there are tabs for 'Administrative Access' and 'Employee Access'. The main content area is divided into three columns. The left column contains a vertical menu with icons and labels: Account, Accounts Payable, Asset, Budgeting, Purchasing, Reporting, System, Vendor, and Warehouse. An arrow points to the 'Account' menu item. The middle column displays a list of reports and GL codes, including 'Balance Sheet Detail by Fund', 'Balance Sheet Summary by Fund', 'Bank Reconciliation Report', 'Budget Report by Fnd Yr GL20 w/ Dates by Prompt Selection', 'Budget Report No Breaks GL25 w/ Dates by Prompt Selection', 'Budget Summary', 'Cash Receipt Detail Export', 'Cash Receipts', 'Checks Issued', 'GL00040: Financial Activity Report by Fund (Rev 5.4 In Progress)', 'GL00053', 'GL00053A', 'GL00054', 'GL00054A', 'GL00057', 'GL00057A', and 'GL00060: General Ledger Detail by Fund & Object'. An arrow points to the 'GL00054' entry. The right column is split into two sections: 'CODES' and 'UTILITIES'. The 'CODES' section lists items like 'Account Group', 'Account Group Template', 'Bank Account', 'Cash Receipt Group', 'Category 1-4', 'Currency', 'Dimension', 'Encumbrance Offset', 'Expense Summary', 'Journal Entry Category', 'Journal Entry Group', 'Project/Grant Status', 'Reserved for Encumbrance', and 'Revenue Summary'. The 'UTILITIES' section lists 'Account Merge', 'Create Closing Journal Entry', 'Fund / Entity Balance Audit', and 'Summary Account History'.

The following screen will appear:

Run Report
Enter Report Details

Reset Prompts Run Report Cancel

Report Name: GL00054 Primary Module: Account Owner: SkywardSupport Fiscal Year: 2020-2021

PROMPT TEMPLATE
Prompt Template [dropdown] Save As New

PROMPTS
YOU MUST RUN THIS REPORT TWO TIMES TO GET THE CORRECT VALUES
1. Enter 0 in Entered Indirect Cost prompt below. Run report to generate Calculated Indirect Cost.
*Entered Indirect Cost: 1869.38

2. Rerun report. Enter the lesser of Max Indirect Cost and Calculated Indirect Cost from line 10 into Entered Indirect Cost Prompt above. Run report second time for final result.

DATES
*Report Date: 04/19/2021 Monday
*Beginning Grant Date: 10/01/2020 Thursday
*Ending Grant Date: 09/30/2021 Thursday

DIMENSIONS
Fund: 274
Function: Show all values
Sub Object: Show all values
Organization: Show all values
Funding Year: 1
Program Intent: Show all values
*Project Group: [input field] Clear

Note: The **Notice of Grant Award (NOGA)** provides all information necessary to generate the Grant Financial Report. Depending on your grant it may require different fields to be entered. Fields with a red asterisk are required fields.

Report must be run twice to get correct values

First time running report:

1. Under **PROMPTS** enter 0 in the **Entered Indirect Cost** field

PROMPTS

YOU MUST RUN THIS REPORT TWO TIMES TO GET THE CORRECT VALUES

1. Enter 0 in Entered Indirect Cost prompt below. Run report to generate Calculated Indirect Cost.
*Entered Indirect Cost: 0

2. Rerun report. Enter the lesser of Max Indirect Cost and Calculated Indirect Cost from line 10 into Entered Indirect Cost Prompt above. Run report second time for final result.

2. Under **DATES** enter **Report Date**, **Beginning Grant Date** and **Ending Grant Date**

DATES

*Report Date 06/16/2021 Wednesday 31 --+

*Beginning Grant Date 07/01/2020 Wednesday 31 --+

*Ending Grant Date 09/30/2021 Thursday 31 --+

3. Under **DIMENSIONS** enter **Fund**, **Funding Year** and **Project Group**
Depending on your grant it may require additional fields to be entered

DIMENSIONS

Fund 211

Function Show all values

Sub Object Show all values

Organization Show all values

Funding Year 1

Program Intent Show all values

*Project Group A M 0 🔍 Clear

Project Show all values

4. Under **ENTERED AMOUNTS** enter amounts in all fields, you can find the amounts in the Grant Budget Summary

ENTERED AMOUNTS

*Allowable Budget Variation Percent	25
*Max Indirect Cost	459608
*Payroll Costs	8310630
*Professional and Contracted Services	548983
*Supplies and Materials	2639021
*Other Operating Costs	70000
*Debt Service	0
*Capital Outlay	0

5. Under **INDIRECT COST RATES** enter the following rates:

Fiscal Year 1 = 07/01/20 to 06/30/21 Indirect Cost Rate 0.042780
 Fiscal Year 2 = 07/01/21 to 06/30/22 Indirect Cost Rate 0.045020

INDIRECT COST RATES

*FY 1 Indirect Cost Rate	0.042780
*FY 2 Indirect Cost Rate	0.045020
*FY 3 Indirect Cost Rate	0.000000

6. Click Run Report

- Look at the Total Calculated I/D Cost, if the amount is less than the Max Indirect Cost, enter that amount in the Entered Indirect Cost field, if the amount is over the Max Indirect Cost enter the Max Indirect cost amount in the Entered Indirect Cost field.

Calculated Indirect Cost:	07/01/2020 06/16/2021	07/01/2021 06/30/2022	07/01/2022 06/30/2023
1. Total Direct Cost	8,845,713.71	0.00	0.00
2. Less: Tuition (622x)	0.00	0.00	0.00
3. Less: Food (6341)	0.00	0.00	0.00
4. Less: Stipends (6413)	0.00	0.00	0.00
5. Less: Debt Service (65xx)	0.00	0.00	0.00
6. Less: Capital Outlay (66xx)	0.00	0.00	0.00
7. Net Direct Expense	8,845,713.71	0.00	0.00
8. Indirect Cost Rate	0.042780	0.000000	0.000000
9. Calculated I/D Cost	378,419.63	0.00	0.00
10. Total Calculated I/D Cost			378,419.63

- Click on Rerun Report
- Enter the Indirect Cost amount (if the amount is less than the Max Indirect Cost, enter that amount in the Entered Indirect Cost field, if the amount is over the Max Indirect Cost enter the Max Indirect cost amount in the Entered Indirect Cost field)

PROMPTS

YOU MUST RUN THIS REPORT TWO TIMES TO GET THE CORRECT VALUES

1. Enter 0 in Entered Indirect Cost prompt below. Run report to generate Calculated Indirect Cost.

*Entered Indirect Cost

2. Rerun report. Enter the lesser of Max Indirect Cost and Calculated Indirect Cost from line 10 into Entered Indirect Cost Prompt above. Run report second time for final result.

- Click on Run Report

Explanation of Grant Financial Report

The following compliance tests must be met before a Grant Financial Report or a request for reimbursement is submitted to the Accounting Department.

- 1.) *Cumulative expenditures* **cannot** exceed the *Grant Amt/Cash Rcvd* amount located on the NOGA Budget column.
- 2.) All **negative Budget Balances** by class category **must be within** the Allowable Budget Variation percent amount. Some grants have an Allowable Budget Variation percent per object.
- 3.) *YTD Expenses* **should be zero** in class object categories that have no budget in the *NOGA Budget* column
- 4.) *Indirect Cost* (Lesser of Calculated or Maximum) amount **cannot exceed** the *Max I/D Cost* amount.

Located at the bottom of the Grant Financial Report are the following interpretations:

- A.) BUDGET BALANCE AMOUNT **is equal to** *Grant/Cash Rcvd* amount located on the NOGA Budget column **minus** *Cumulative Expenditures*.
- B.) REQUEST FOR REIMBURSEMENT **is equal to** *Cumulative Expenditures* **minus** the Cash Received amount located on the *Grant Amt/Cash Rcvd* line under the *YTD Revenues* column.
- C.) I/D COST ADMINISTRATIVE TRANSFER AMT **is equal** to *Indirect Cost (Lesser of Calculated or Maximum)* **minus** I/D Cost Transferred to General Fund amount located on the *Max I/D Cost* line under the *YTD Revenues* column.

Run By: SANDRA PULIDO
Date/Time: 6/16/2021 10:54:13 AM

McALLEN ISD
Grant Financial Report

Page: 1
Report Id: GL00054

Fund 211 - TTL I PRT A IMPROV BASIC PGMS OFFICIAL DOCUMENT

Begin Date: 07/01/2020	End: 09/30/2021	Fiscal Year of Award: 2021
NOGA ID: 21610101108906	Pass-Through Entity: TEA	
Federal Award No.: S010A200043	CFDA No.: 84.010A	
Federal Agency: USDE	CFDA Title: Title I Grants to Local Educational Agencies	

Fund:	211	Func:	All	Sub Obj:	All	Org:	All	Fund Yr:	1	Pgm:	All	Prj Grp:	0; A; M	Prj Cd:	All
Revenues:					NOGA		07/01/2020		07/01/2021		07/01/2022		YTD		
			1.		Budget		06/16/2021		06/30/2022		06/30/2023		Revenue		25 % Allowable Budget Variation
1. Grant Amt/Cash Rcvd					12,028,242.00		7,220,639.54		0.00		0.00		7,220,639.54		
2. Max I/D Cost			4.		459,608.00		-296,226.39		0.00		0.00		-296,226.39		3,007,060.50
3. Total Revenues					11,568,634.00		6,924,413.15		0.00		0.00		6,924,413.15		
Expenses:					NOGA		Actual		Actual		Actual		YTD		Budget Balance
			3.		Budget		Expenses		Expenses		Expenses		Expense		
1. Payroll Costs					8,310,630.00		5,703,300.09		0.00		0.00		5,703,300.09		2,607,329.91
2. Purch and Contr Svcs					548,983.00		366,737.36		0.00		0.00		366,737.36		182,245.64
3. Supplies & Materials					2,639,021.00		2,766,533.72		0.00		0.00		2,766,533.72		-127,512.72
4. Other Operating Exp					70,000.00		9,142.54		0.00		0.00		9,142.54		60,857.46
7. Total Expenses					11,568,634.00		8,845,713.71		0.00		0.00		8,845,713.71		2,722,920.29
8. Indirect Cost (Lesser of Calculated or Maximum)													378,419.63		4.
9. Cumulative Expenditures													9,224,133.34		1.
Calculated Indirect Cost:							07/01/2020		07/01/2021		07/01/2022				
							06/16/2021		06/30/2022		06/30/2023				
1. Total Direct Cost							8,845,713.71		0.00		0.00				
2. Less: Tuition (622x)							0.00		0.00		0.00				
3. Less: Food (6341)							0.00		0.00		0.00				
4. Less: Stipends (6413)							0.00		0.00		0.00				
5. Less: Debt Service (65xx)							0.00		0.00		0.00				
6. Less: Capital Outlay (66xx)							0.00		0.00		0.00				
7. Net Direct Expense							8,845,713.71		0.00		0.00				
8. Indirect Cost Rate							0.042780		0.000000		0.000000				
9. Calculated I/D Cost							378,419.63		0.00		0.00				
10. Total Calculated I/D Cost													378,419.63		
A. Budget Balance Amount							2,804,108.66		A.						
B. Request for Reimbursement							2,003,493.80		B.						
C. I/D Cost Administrative Transfer Amt							82,193.24		C.						

GL00057 Grant Financial Report with Payroll Calculation minus the Accrual

GL00057 GRANT FINANCIAL REPORT

The Grant Financial Report is to be utilized to calculate reimbursements, which are generated on a Cash Basis. This means that only paid expenses are reflected on this report and encumbrances are not.

4. Click on the Menu button



The following screen will appear:

The screenshot displays the Skyward Accounting Services interface for McAllen ISD, TX. The top navigation bar includes the Skyward logo and 'ADMINISTRATIVE ACCESS'. Below this, there are two tabs: 'Administrative Access' (selected) and 'Employee Access'. The main content area is divided into three columns:

- Left Column (Navigation Menu):**
 - Account
 - Accounts Payable
 - Asset
 - Budgeting
 - Purchasing
 - Reporting
 - System
 - Vendor
 - Warehouse
- Middle Column (Reports):**
 - Balance Sheet Detail by Fund
 - Balance Sheet Summary by Fund
 - Bank Reconciliation Report
 - Budget Report by Fnd Yr GL20 w/ Dates by Prompt Selection
 - Budget Report No Breaks GL25 w/ Dates by Prompt Selection
 - Budget Summary
 - Cash Receipt Detail Export
 - Cash Receipts
 - Checks Issued
 - GL00040: Financial Activity Report by Fund (Rev 5.4 In Progress)
 - GL00053
 - GL00053A
 - GL00054
 - GL00054A
 - GL00057
 - GL00057A
 - GL00060: General Ledger Detail by Fund & Object
- Right Column (Codes and Utilities):**
 - CODES**
 - Account Group
 - Account Group Template
 - Bank Account
 - Cash Receipt Group
 - Category 1
 - Category 2
 - Category 3
 - Category 4
 - Currency
 - Dimension
 - Encumbrance Offset
 - Expense Summary
 - Journal Entry Category
 - Journal Entry Group
 - Project/Grant Status
 - Reserved for Encumbrance
 - Revenue Summary
 - UTILITIES**
 - Account Merge
 - Create Closing Journal Entry
 - Fund / Entity Balance Audit
 - Summary Account History

5. Click on Account

6. Click on GL00057

The screenshot displays the Skyward Accounting Services interface for McAllen ISD, TX. The top navigation bar includes the Skyward logo and 'ADMINISTRATIVE ACCESS'. Below this, there are tabs for 'Administrative Access' and 'Employee Access'. A left-hand menu lists various accounting categories: Account, Accounts Payable, Asset, Budgeting, Purchasing, Reporting, System, Vendor, and Warehouse. An arrow points to the 'Account' category. The main content area is divided into three columns: a list of reports, a list of 'CODES', and a list of 'UTILITIES'. An arrow points to the 'GL00057' entry in the 'CODES' column.

Account	Balance Sheet Detail by Fund	ACCOUNTS	UTILITIES
Accounts Payable	Balance Sheet Summary by Fund	Account Group	Account Merge
Asset	Bank Reconciliation Report	Account Group Template	Create Closing Journal Entry
Budgeting	Budget Report by Fnd Yr GL20 w/ Dates by Prompt Selection	Bank Account	Fund / Entity Balance Audit
Purchasing	Budget Report No Breaks GL25 w/ Dates by Prompt Selection	Cash Receipt Group	Summary Account History
Reporting	Budget Summary	Category 1	
System	Cash Receipt Detail Export	Category 2	
Vendor	Cash Receipts	Category 3	
Warehouse	Checks Issued	Category 4	
	GL00040: Financial Activity Report by Fund (Rev 5.4 In Progress)	Currency	
	GL00053	Dimension	
	GL00053A	Encumbrance Offset	
	GL00054	Expense Summary	
	GL00054A	Journal Entry Category	
	GL00057	Journal Entry Group	
	GL00057A	Project/Grant Status	
	GL00060: General Ledger Detail by Fund & Object	Reserved for Encumbrance	
		Revenue Summary	

The following screen will appear:

Run Report
 Enter Report Details

Reset Prompts Run Report Cancel

Report Name
GL00057

Primary Module
Account

Owner
SkywardSupport

Fiscal Year
2020-2021

PROMPT TEMPLATE

Prompt Template Save As New

PROMPTS

YOU MUST RUN THIS REPORT TWO TIMES TO GET THE CORRECT VALUES

1. Enter 0 in Entered Indirect Cost prompt below. Run report to generate Calculated Indirect Cost.

*Entered Indirect Cost

2. Rerun report. Enter the lesser of Max Indirect Cost and Calculated Indirect Cost from line 10 into Entered Indirect Cost Prompt above. Run report second time for final result.

DATES

*Report Date 31 ±

*Beginning Grant Date 31 ±

*Ending Grant Date 31 ±

DIMENSIONS

Fund

Function

Sub Object

Organization

Funding Year

Program Intent

Note: The **Notice of Grant Award (NOGA)** provides all information necessary to generate the Grant Financial Report. Depending on your grant it may require different fields to be entered. Fields with a red asterisk are required fields.

Report must be run twice to get correct values

First time running report:

11. Under **PROMPTS** enter 0 in the **Entered Indirect Cost** field

PROMPTS

YOU MUST RUN THIS REPORT TWO TIMES TO GET THE CORRECT VALUES

1. Enter 0 in Entered Indirect Cost prompt below. Run report to generate Calculated Indirect Cost.

*Entered Indirect Cost

2. Rerun report. Enter the lesser of Max Indirect Cost and Calculated Indirect Cost from line 10 into Entered Indirect Cost Prompt above. Run report second time for final result.

12. Under **DATES** enter **Report Date**, **Beginning Grant Date** and **Ending Grant Date**

DATES

*Report Date	<input type="text" value="06/16/2021 Wednesday"/>	<input type="button" value="31"/>	<input type="button" value="--+"/>
*Beginning Grant Date	<input type="text" value="07/01/2020 Wednesday"/>	<input type="button" value="31"/>	<input type="button" value="--+"/>
*Ending Grant Date	<input type="text" value="09/30/2021 Thursday"/>	<input type="button" value="31"/>	<input type="button" value="--+"/>

13. Under **DIMENSIONS** enter **Fund**, **Funding Year** and **Project Group**
Depending on your grant it may require additional fields to be entered

DIMENSIONS

Fund	<input type="text" value="211"/>
Function	<input type="text" value="Show all values"/>
Sub Object	<input type="text" value="Show all values"/>
Organization	<input type="text" value="Show all values"/>
Funding Year	<input type="text" value="1"/>
Program Intent	<input type="text" value="Show all values"/>
*Project Group	<input type="text" value="A M 0"/> <input type="button" value="Q"/> <input type="button" value="Clear"/>
Project	<input type="text" value="Show all values"/>

14. Under **ENTERED AMOUNTS** enter amounts in all fields, you can find the amounts in the Grant Budget Summary

ENTERED AMOUNTS

*Allowable Budget Variation Percent	<input type="text" value="25"/>
*Max Indirect Cost	<input type="text" value="459608"/>
*Payroll Costs	<input type="text" value="8310630"/>
*Professional and Contracted Services	<input type="text" value="548983"/>
*Supplies and Materials	<input type="text" value="2639021"/>
*Other Operating Costs	<input type="text" value="70000"/>
*Debt Service	<input type="text" value="0"/>
*Capital Outlay	<input type="text" value="0"/>

15. Under **INDIRECT COST RATES** enter the following rates:

Fiscal Year 1 = 07/01/20 to 06/30/21 Indirect Cost Rate 0.042780
 Fiscal Year 2 = 07/01/21 to 06/30/22 Indirect Cost Rate 0.045020

INDIRECT COST RATES

*FY 1 Indirect Cost Rate	<input type="text" value="0.042780"/>
*FY 2 Indirect Cost Rate	<input type="text" value="0.045020"/>
*FY 3 Indirect Cost Rate	<input type="text" value="0.000000"/>

16. Click Run Report

17. Look at the Total Calculated I/D Cost, if the amount is less than the Max Indirect Cost, enter that amount in the Entered Indirect Cost field, if the amount is over the Max Indirect Cost enter the Max Indirect cost amount in the Entered Indirect Cost field.

Calculated Indirect Cost:	07/01/2020 06/16/2021	07/01/2021 06/30/2022	07/01/2022 06/30/2023
1. Total Direct Cost	8,112,346.63	0.00	0.00
2. Less: Tuition (622x)	0.00	0.00	0.00
3. Less: Food (6341)	0.00	0.00	0.00
4. Less: Stipends (6413)	0.00	0.00	0.00
5. Less: Debt Service (65xx)	0.00	0.00	0.00
6. Less: Capital Outlay (66xx)	0.00	0.00	0.00
7. Net Direct Expense	8,112,346.63	0.00	0.00
8. Indirect Cost Rate	0.042780	0.000000	0.000000
9. Calculated I/D Cost	347,046.19	0.00	0.00
10. Total Calculated I/D Cost			347,046.19

18. Click on Rerun Report

19. Enter the Indirect Cost amount (if the amount is less than the Max Indirect Cost, enter that amount in the Entered Indirect Cost field, if the amount is over the Max Indirect Cost enter the Max Indirect cost amount in the Entered Indirect Cost field)

PROMPTS

YOU MUST RUN THIS REPORT TWO TIMES TO GET THE CORRECT VALUES

1. Enter 0 in Entered Indirect Cost prompt below. Run report to generate Calculated Indirect Cost.

*Entered Indirect Cost

2. Rerun report. Enter the lesser of Max Indirect Cost and Calculated Indirect Cost from line 10 into Entered Indirect Cost Prompt above. Run report second time for final result.

20. Click on Run Report

Explanation of Grant Financial Report

The following compliance tests must be met before a Grant Financial Report or a request for reimbursement is submitted to the Accounting Department.

- 1.) *Cumulative expenditures* **cannot** exceed the *Grant Amt/Cash Rcvd* amount located on the NOGA Budget column.
- 2.) All **negative** *Budget Balances* by class category **must be within** the Allowable Budget Variation percent amount. Some grants have an Allowable Budget Variation percent per object.
- 3.) *YTD Expenses* **should be zero** in class object categories that have no budget in the *NOGA Budget* column
- 4.) *Indirect Cost* (Lesser of Calculated or Maximum) amount **cannot exceed** the *Max I/D Cost* amount.
- 5.) *Calculated Payroll Costs* is the net of Actual Payroll Costs on GL less Accrual (216x). Payroll expenditures must be free from accruals in order to keep the drawdown as a reimbursement.

Located at the bottom of the Grant Financial Report are the following interpretations:

- A.) BUDGET BALANCE AMOUNT **is equal to** *Grant/Cash Rcvd* amount located on the NOGA Budget column **minus** *Cumulative Expenditures*.
- B.) REQUEST FOR REIMBURSEMENT **is equal to** *Cumulative Expenditures* **minus** the Cash Received amount located on the *Grant Amt/Cash Rcvd* line under the *YTD Revenues* column.
- C.) I/D COST ADMINISTRATIVE TRANSFER AMT **is equal** to *Indirect Cost (Lesser of Calculated or Maximum)* **minus** I/D Cost Transferred to General Fund amount located on the *Max I/D Cost* line under the *YTD Revenues* column.

Run By: SANDRA PULIDO
Date/Time: 6/16/2021 11:25:57 AM

McALLEN ISD
Grant Financial Report

Page: 1
Report Id: GL00057

Fund 211 - TTL I PRT A IMPROV BASIC PGMS OFFICIAL DOCUMENT

Begin Date: 07/01/2020	End: 09/30/2021	Fiscal Year of Award: 2021
NOGA ID: 21610101108906	Pass-Through Entity: TEA	
Federal Award No.: S010A200043	CFDA No.: 84.010A	
Federal Agency: USDE	CFDA Title: Title I Grants to Local Educational Agencies	

Fund: 211 Func: All Sub Obj: All Org: All Fund Yr: 1 Pgm: All Prj Grp: 0; A; M Prj Cd: All

Revenues:	1.	NOGA Budget	07/01/2020 06/16/2021	07/01/2021 06/30/2022	07/01/2022 06/30/2023	YTD Revenue	25 % Allowable Budget Variation
1. Grant Amt/Cash Rcvd		12,028,242.00	7,220,639.54	0.00	0.00	7,220,639.54	3,007,060.50
2. Max I/D Cost	4.	459,608.00	-296,226.39	0.00	0.00	-296,226.39	
3. Total Revenues		11,568,634.00	6,924,413.15	0.00	0.00	6,924,413.15	
Expenses:	3.	NOGA Budget	Actual Expenses	Actual Expenses	Actual Expenses	YTD Expense	Budget Balance
1. Payroll Costs*		8,310,630.00	4,969,933.01	0.00	0.00	4,969,933.01	3,340,696.99
2. Purch and Contr Srvs		548,983.00	366,737.36	0.00	0.00	366,737.36	182,245.64
3. Supplies & Materials		2,639,021.00	2,766,533.72	0.00	0.00	2,766,533.72	-127,512.72
4. Other Operating Exp		70,000.00	9,142.54	0.00	0.00	9,142.54	60,857.46
7. Total Expenses		11,568,634.00	8,112,346.63	0.00	0.00	8,112,346.63	3,456,287.37
8. Indirect Cost (Lesser of Calculated or Maximum)						347,046.19	4.
9. Cumulative Expenditures						8,459,392.82	1.

* Calculated Payroll Costs			
1. Payroll Costs on GL		5,703,300.09	0.00
2. Less Accrual (216x)		733,367.08	0.00
		4,969,933.01	0.00

Calculated Indirect Cost:	07/01/2020 06/16/2021	07/01/2021 06/30/2022	07/01/2022 06/30/2023
1. Total Direct Cost	8,112,346.63	0.00	0.00
2. Less: Tuition (622x)	0.00	0.00	0.00
3. Less: Food (6341)	0.00	0.00	0.00
4. Less: Stipends (6413)	0.00	0.00	0.00
5. Less: Debt Service (65xx)	0.00	0.00	0.00
6. Less: Capital Outlay (66xx)	0.00	0.00	0.00
7. Net Direct Expense	8,112,346.63	0.00	0.00
8. Indirect Cost Rate	0.042780	0.000000	0.000000
9. Calculated I/D Cost	347,046.19	0.00	0.00
10. Total Calculated I/D Cost			347,046.19
A. Budget Balance Amount	3,568,849.18	A.	
B. Request for Reimbursement	1,238,753.28	B.	
C. I/D Cost Administrative Transfer Amt	50,819.80	C.	

Grant Budget to NOGA Comparison

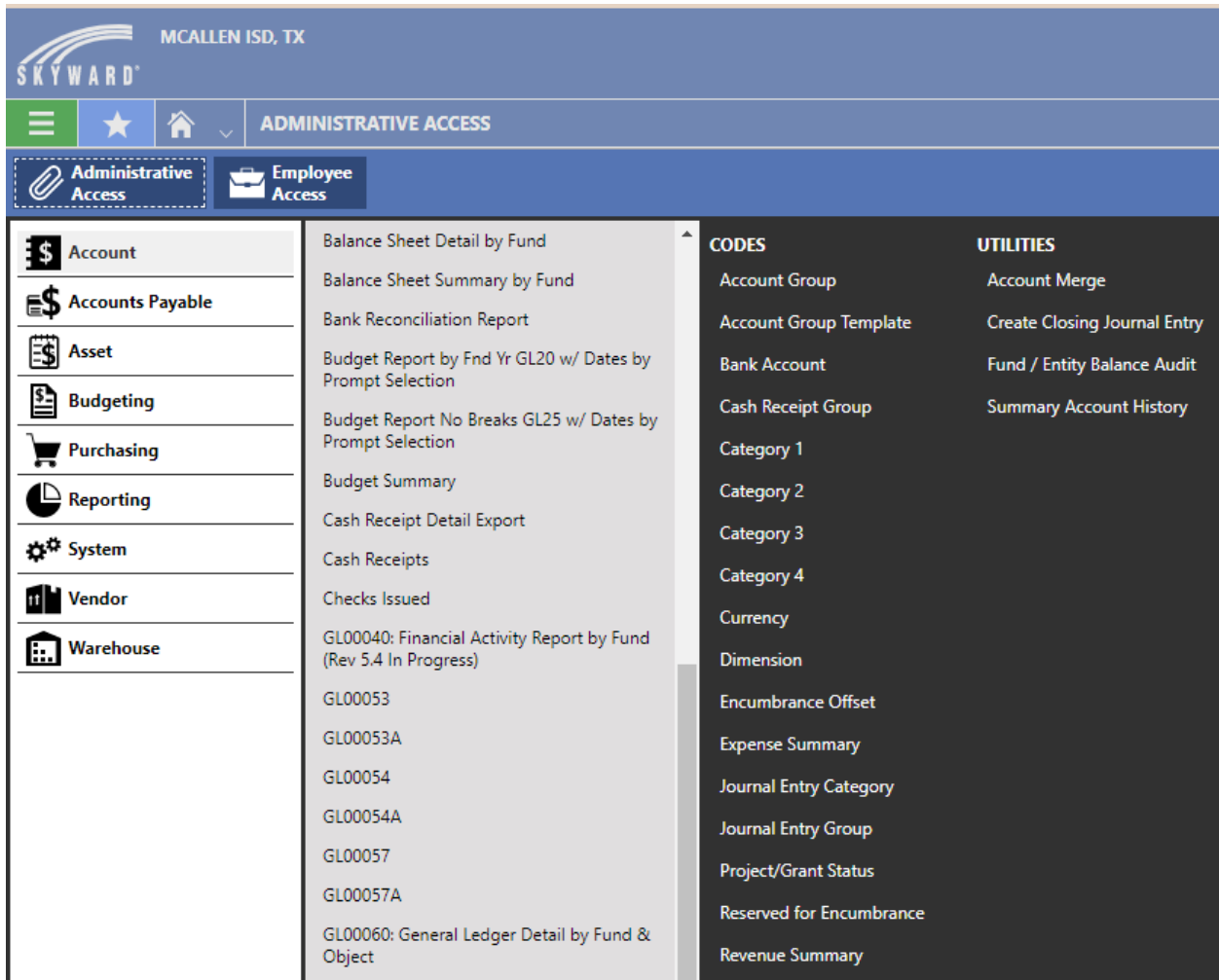
GL00053 GRANT BUDGET TO NOGA COMPARISON

The Grant Budget to NOGA Comparison Report compares the Notice of Grant Award (NOGA) amounts for each class object code to amounts entered into the MISD Skyward System.

Budget amendments should be approved by the granting agency **before** expenditures that exceed acceptable limits are incurred to ensure that the grant remains in compliance with the granting agency’s guidelines.

1. Click on the Menu button 

The following screen will appear:



The screenshot displays the Skyward Accounting Services interface for McAllen ISD, TX. The top navigation bar includes the Skyward logo and the text 'MCALEN ISD, TX'. Below this is a secondary navigation bar with a menu icon, a star, a home icon, and the text 'ADMINISTRATIVE ACCESS'. A third bar shows 'Administrative Access' and 'Employee Access' options. The main content area is a list of reports and utilities, organized into columns. The 'Administrative Access' column is highlighted.

Administrative Access	Employee Access	CODES	UTILITIES
Account	Balance Sheet Detail by Fund	Account Group	Account Merge
Accounts Payable	Balance Sheet Summary by Fund	Account Group Template	Create Closing Journal Entry
Asset	Bank Reconciliation Report	Bank Account	Fund / Entity Balance Audit
Budgeting	Budget Report by Fnd Yr GL20 w/ Dates by Prompt Selection	Cash Receipt Group	Summary Account History
Purchasing	Budget Report No Breaks GL25 w/ Dates by Prompt Selection	Category 1	
Reporting	Budget Summary	Category 2	
System	Cash Receipt Detail Export	Category 3	
Vendor	Cash Receipts	Category 4	
Warehouse	Checks Issued	Currency	
	GL00040: Financial Activity Report by Fund (Rev 5.4 In Progress)	Dimension	
	GL00053	Encumbrance Offset	
	GL00053A	Expense Summary	
	GL00054	Journal Entry Category	
	GL00054A	Journal Entry Group	
	GL00057	Project/Grant Status	
	GL00057A	Reserved for Encumbrance	
	GL00060: General Ledger Detail by Fund & Object	Revenue Summary	

2. Click on Account

3. Click on GL00053

The screenshot shows the Skyward Accounting Services interface for McAllen ISD, TX. The top navigation bar includes the Skyward logo and 'ADMINISTRATIVE ACCESS'. Below this, there are tabs for 'Administrative Access' and 'Employee Access'. The main content area is divided into three columns. The left column contains a menu with icons for Account, Accounts Payable, Asset, Budgeting, Purchasing, Reporting, System, Vendor, and Warehouse. An arrow points to the 'Account' menu item. The middle column lists various reports and transactions, including 'Balance Sheet Detail by Fund', 'Balance Sheet Summary by Fund', 'Bank Reconciliation Report', 'Budget Report by Fnd Yr GL20 w/ Dates by Prompt Selection', 'Budget Report No Breaks GL25 w/ Dates by Prompt Selection', 'Budget Summary', 'Cash Receipt Detail Export', 'Cash Receipts', 'Checks Issued', 'GL00040: Financial Activity Report by Fund (Rev 5.4 In Progress)', 'GL00053', 'GL00053A', 'GL00054', 'GL00054A', 'GL00057', 'GL00057A', and 'GL00060: General Ledger Detail by Fund & Object'. An arrow points to 'GL00053'. The right column is split into two sections: 'CODES' and 'UTILITIES'. The 'CODES' section lists items like 'Account Group', 'Account Group Template', 'Bank Account', 'Cash Receipt Group', 'Category 1-4', 'Currency', 'Dimension', 'Encumbrance Offset', 'Expense Summary', 'Journal Entry Category', 'Journal Entry Group', 'Project/Grant Status', 'Reserved for Encumbrance', and 'Revenue Summary'. The 'UTILITIES' section lists 'Account Merge', 'Create Closing Journal Entry', 'Fund / Entity Balance Audit', and 'Summary Account History'.

The following screen will appear:

Run Report
Enter Report Details

Reset Prompts
 Run Report
 Cancel

Report Name
GL00053

Primary Module
Account

Owner
SkywardSupport

Fiscal Year
2020-2021

PROMPT TEMPLATE

Prompt Template Save As New

PROMPTS

*Current Report Fiscal Year Clear

*Report Date

*Beginning Grant Date

*Ending Grant Date

DIMENSIONS

Fund

Function

Sub Object

Organization

Funding Year

Program Intent

*Project Group

Project

ENTERED AMOUNTS

*Allowable Budget Variation Percent

*Max Indirect Cost

Note: The **Notice of Grant Award (NOGA)** provides all information necessary to generate the Grant Budget to NOGA Comparison Report. Depending on your grant it may require different fields to be entered. Fields with a red asterisk are required fields.

4. Under **PROMPTS** enter **Current Report Fiscal Year**, **Report Date**, **Beginning Grant Date** and **Ending Date**

PROMPTS

*Current Report Fiscal Year

*Report Date

*Beginning Grant Date

*Ending Grant Date

5. Under **DIMENSIONS** enter **Fund**, **Funding Year** and **Project Group**
Depending on your grant it may require additional fields to be entered

DIMENSIONS

Fund

Function

Sub Object

Organization

Funding Year

Program Intent

*Project Group

Project

6. Under **ENTERED AMOUNTS** enter amounts in all fields, you can find the amounts in the Grant Budget Summary

ENTERED AMOUNTS

*Allowable Budget Variation Percent	25
*Max Indirect Cost	459608
*Payroll Costs	8310630
*Professional and Contracted Services	548983
*Supplies and Materials	2639021
*Other Operating Costs	70000
*Debt Service	0
*Capital Outlay	0

7. Click Run Report

The following screen will appear:

Run By: SANDRA PULIDO
Date/Time: 6/16/2021 4:14:36 PM

McALLEN ISD
Grant Financial Report
Fund 211 - TTL I PRT A IMPROV BASIC PGMS

Page: 1
Report Id: GL00053
OFFICIAL DOCUMENT

Grant Award No.: 21610101108906
07/01/2020 - 09/30/2021

Fund:	Func:	All	Sub Obj:	All	Org:	All	Fund Yr:	1	Pgm:	All	Prj Grp:	0; A; M	Prj Cd:	All
Revenues:			NOGA Budget	07/01/2020 06/16/2021	07/01/2021 06/30/2022	07/01/2022 06/30/2023	YTD Revenue	Revenue Balance	MISD Budget 06/16/2021	Amendment Required				
1.	Grant Amt/Cash Rcvd		12,028,242.00	0.00	0.00	0.00	0.00	12,028,242.00	12,028,242.00	0.00				
2.	Max I/D Cost		-459,608.00	0.00	0.00	0.00	0.00	-459,608.00	-459,608.00	0.00				
3.	Total Revenues		11,568,634.00	0.00	0.00	0.00	0.00	11,568,634.00	11,568,634.00	0.00				

25 %
Allowable Budget Variation
3,007,060.50

Expenses:	NOGA Budget	Actual Expenses	Actual Expenses	Actual Expenses	YTD Expense	Expense Balance	MISD Budget 06/16/2021	Amendment Required
1. Payroll Costs	8,310,630.00	0.00	0.00	0.00	0.00	8,310,630.00	7,257,475.00	1,053,155.00
2. Purch and Contr Svcs	548,983.00	0.00	0.00	0.00	0.00	548,983.00	524,408.00	24,575.00
3. Supplies & Materials	2,639,021.00	0.00	0.00	0.00	0.00	2,639,021.00	3,632,328.00	-993,307.00
4. Other Operating Exp	70,000.00	0.00	0.00	0.00	0.00	70,000.00	154,423.00	-84,423.00
7. Total Expenses	11,568,634.00	0.00	0.00	0.00	0.00	11,568,634.00	11,568,634.00	0.00

Explanation of Grant Budget to NOGA Comparison

Perform the following if the Amendment Required column reflects amounts greater than \$ 1.00.

- A.) If the amount in the Amendment Required column is negative and there is an approved NOGA Budget amount and the amount in the Amendment Required column in a class object category is less than the Allowable Budget Variation percent amount then an amendment **may be required**.
- B.) If the amount in the Amendment Required column is negative and there is an approved NOGA Budget amount and the amount in the Amendment Required column in a class object category is more than the Allowable Budget Variation percent amount this indicates that the actual expense in the class object category is **not in compliance** with the granting agency. The expense becomes **unallowable** and **must be reclassified** to another fund.
- C.) If the amount in the Amendment Required column is positive, this indicates that the amount in that class object category is **under budgeted**. An amendment **may** be required to **increase** the budgeted expense amount to correspond with the Grant approved class object category amount.
- D.) If the NOGA Budget amount is zero (0) for a class object category and an expense/purchase was made, this indicates the class object category is **not in compliance** with the granting agency. The expense becomes **unallowable** and **must be reclassified** to another fund.

PERIODIC GRANT BUDGET AMENDMENTS

Please review your grant(s) and assure that the following are properly reflected on the MISD Skyward by budget amending as necessary:

- 1) MISD budget must agree with the most current notice of grant award (NOGA) letter.
- 2) MISD budget must agree with grant budget summary by class object category unless the grant is applying an Allowable Budget Variation percent amount. Please refer to your grant documentation to determine the Variation Percent allowed, if any, for your grant.