

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.*

Introduction to Grants

GRANT INFORMATION

1. Grant Managers are responsible for ensuring that Grant Financial Compliance and Reporting requirements are met. (See 2018-19 Grant Management Procedures Handbook.)
- R** 2. Grants awarded to campuses by State, Federal or any other grantor with restrictions and/or reporting requirements should be submitted to the Accounting Department for proper account coding.
 - a. Example: Dollar General Literacy Foundation.
- R** 3. 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.
4. Approved Grant documentation must be submitted to the Accounting Department for the original and any amended Notice of Grant Awards (NOGA):
 - a. Accounting Grant checklist must be completed and required documentation must be attached and sent to Accounting, no later than 30 days after the beginning of the Grant.
5. When reclassifying allowable expenses into a Grant, items received and services rendered must occur within the Grant period.
- R** 6. Determining Grant Fiscal Year:
 - a. MISD Fiscal Year: 07-01-18 through 06-30-19
Federal Fiscal Year: 10-01-18 through 09-30-19
 - b. 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: 05-01-18
Ending Grant Date: 04-30-19
Grant Fiscal Year = 8
 - c. 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: 09-01-18
Ending Grant Date: 08-31-19
Grant Fiscal Year = 9

- d. 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:	2018-2019
NOGA ID:	19xxxxxxxxxx

Grant Fiscal Year = 9

- e. 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.
7. For grants that do not stipulate an ending date, funds must be expended within one (1) year from the grant award notification date.
8. 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.

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.

9. Texas Education Agency Grants (TEA):
- a. 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.
- b. 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
- c. 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.

- d. 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.
- e. 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.
- f. 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.

10. 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 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.

11. Preparing Expenditure Reports & Drawdown of Funds:

The Accounting Lead Clerk 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 SunGard finance system, the Accounting Lead Clerk will generate a GL00125 Trial Balance Report for cash for each grant fund to

determine if the district is entitled to drawdown funds. If the district has funds available for drawdown (credit cash) the Accounting Department Lead Clerk will generate a GL00057 Grant Financial Report and a GL00020 Budget Report 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 GL00125 Trial Balance Report to guarantee that the drawdown request do 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.

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.

The Grant Manager is responsible for reviewing and approving federal expenditure reports through the certification process of the Expenditure Report system. 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 Lead Clerk.

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 SunGard finance system.

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 F8 – F19)**

McAllen ISD Accounting Grant Checklist

Account Mask Assigned: 2 2 5 - X X - X X X X - X X - X X X - 6 - X X - X - X X

Grant Director: Rosie Larson Grant Clerk: Sarah PARRALES

Phone number: 632-3285 Phone Number: 632-3285

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

NOGA ID Number: 166610011089066610 Federal Award No.: S287C110044

Grant Start Date: 07/01/2015 Grant CFDA No.: 84.173A

Grant Ending Date: 09/30/2016 Fiscal Year of Award: 2016

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: 10/31/2016 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: Rosie Larson

Date: 8/11/2015

Texas Education Agency												Application ID: 001840028015	
Organization: MCALLEN ISD Campus/Site: N/A Vendor ID: 1746001658												County District: 108906 ESC Region: 01 School Year: 2015-2016	
SAS #: SPEDAA16 Application Submit Date: 6/25/2015												Amendment Number: 00	
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			
161022011089061022	State Deaf	386	5812			10221601	9/1/2015	8/31/2016	\$0.00	\$1,295,616.00			
163911011089063911	IDEA-C ECI	253	5929	NA 84.181A	ECI	39111601	9/1/2015	8/31/2016	\$0.00	\$3,049.00			
166600011089066600	IDEA-B Formula	224	5929	H027A150008 84.027A	USDE	66001601	7/1/2015	9/30/2016	\$0.00	\$3,555,866.00			
						66001601	7/1/2015	9/30/2016	\$0.00	\$3,555,866.00			
						66001501	10/1/2015	9/30/2016	\$0.00	\$0.00			
166600011089066601	IDEA-B Formula (Deaf)	227	5929	H027A150008 84.027A	USDE	66001601	7/1/2015	9/30/2016	\$0.00	\$83,121.00			
						66001601	7/1/2015	9/30/2016	\$0.00	\$83,121.00			
						66001501	10/1/2015	9/30/2016	\$0.00	\$0.00			
166610011089066610	IDEA-B Preschool	225	5929	H173A150004 84.173A	USDE	66101601	7/1/2015	9/30/2016	\$0.00	\$60,126.00			
						66101601	7/1/2015	9/30/2016	\$0.00	\$60,126.00			
						66101501	10/1/2015	9/30/2016	\$0.00	\$0.00			
166610011089066611	IDEA-B Preschool (Deaf)	228	5929	H173A150004 84.173A	USDE	66101601	7/1/2015	9/30/2016	\$0.00	\$12,642.00			

225-6xxx

Notice of Grant Award

BS6006V008

Last Updated Date/Time: 7/2/2015 1:39:07 PM by user:

Select Schedule

dgamez0310

BS6006 - Program Budget Summary and Support

Schedule Status: Complete **FORMULA** Application ID: 0018400280150002

eGrants Application Organization: McAllen ISD County District: 108906
 TEXAS EDUCATION AGENCY Campus/Site: N/A ESC Region: 01
 SAS#: SPEDAA16 Vendor ID: 1746001658 School Year: 2015-2016

2015-2016 Special Education Consolidated Grant Application

Printable Version **Program Budget** Save
 Table of Contents **BS6006 - Program Budget Summary and Support** Instructions

Statutory Authority:
 Public Law 108-446, Sections 611 and 619 for IDEA-B funds; MOU for IDEA-C; GAA 84th Legislature for State Deaf and SSVI

Part 1: Available Funding

	IDEA-B Formula	IDEA-B Formula (Deaf)	IDEA-B Preschool	IDEA-B Preschool (Deaf)
View Funding/Carryover				
Fund/SSA Code	224	316	225	317
Select Not Participating if LEA will not apply for funds	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Planning Amount	3,555,866		60,126	
Final Amount		83,121		12,642
Carryover				
Total Funds Released and Funds Transferred in from Other Fiscal Agents				
Released Amounts				
Released Carryover				
Amounts Transferred In				
Carryover Transferred In				
Total Available Funds				
Total Available Funds	3,555,866	83,121	60,126	12,642

Part 2: Budgeted Costs

Class/Object Code and Description	IDEA-B Formula	IDEA-B Formula (Deaf)	IDEA-B Preschool	IDEA-B Preschool (Deaf)
6100 Payroll Costs	2,989,521		47,689	
6200 Professional and Contracted Services (itemized in Part 5)	223,520	45,000	0	2,000
6300 Supplies and Materials (itemized in Part 6)	186,966	25,000	10,032	8,000
6400 Other Operating Costs (itemized in Part 7)	13,624	9,583	0	2,104
6500 Debt Service (itemized in Part 8 and 9)	0	0	0	0
6600 Capital Outlay (itemized in Part 10)	0	0	0	0
6629 Building Purchase, Construction, or Improvements				
8911 Operating Transfers Out (Schoolwide programs only)				
Subtotal				
Total Direct Costs	3,413,631	79,583	57,721	12,104
Help Indirect Costs	142,235	3,538	2,405	538
Total Budgeted Costs			60,126	12,642

Difference Between Total Funds Available and Total Budgeted Costs

Total Funds Available Minus Total Costs	0	0	0	0
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Shared Services Arrangement

6493 Payments to Member Districts of SSA				
Coordinated Early Intervening Services (included in budgeted costs above)				
Total Amount Allocated to CEIS				

Statutory Authority:
 Public Law 108-446, Sections 611 and 619 for IDEA-B funds; MOU for IDEA-C; GAA 84th Legislature for State Deaf and SSVI

Part 1: Available Funding

	IDEA-C Early Childhood Interv. (Deaf)	IDEA-D Deaf Blind	State Deaf	SSVI
View Funding/Carryover				
Fund/SSA Code	340		435	
Select Not Participating if LEA will not apply for funds				

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>IDEA-B Preschool</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>4.256%</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:	IDEA-B Preschool	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:	4.256%	De minimis indirect cost rate:	Not applicable	Research and development grant:	Not applicable
Grant name:	IDEA-B Preschool														
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:	4.256%														
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> <ul style="list-style-type: none"> (a) Incorporated by reference in General and Fiscal Guidelines (b) Incorporated by reference in Program Guidelines (c) Incorporated by reference in General Provisions and Assurances (d) Incorporated by reference in Program-Specific Provisions and Assurances (if applicable) <p>(3) Additional requirements Incorporated by reference in the To The Administrator Addressed correspondence sent to grantee as applicable</p> <p>(4) Access to subrecipient records 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> <ul style="list-style-type: none"> (a) Incorporated by reference in General and Fiscal Guidelines (a) Incorporated by reference in NOGA transmittal letter 															
<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>Special Education Preschool Grants</td> </tr> <tr> <td>Federal award date:</td> <td>July 01, 2015</td> </tr> <tr> <td>Total amount of federal award:</td> <td></td> </tr> </table>		Federal awarding agency:	USDE	Federal award identification number:	See NOGA certificate	CFDA number:	See NOGA certificate	CFDA name:	Special Education Preschool Grants	Federal award date:	July 01, 2015	Total amount of federal award:			
Federal awarding agency:	USDE														
Federal award identification number:	See NOGA certificate														
CFDA number:	See NOGA certificate														
CFDA name:	Special Education Preschool Grants														
Federal award date:	July 01, 2015														
Total amount of federal award:															
<p>8 Federal Award Project Description</p> <p>Incorporated by reference in program guidelines</p>															

County-District Number: 108906
District Name: McAllen ISD

This letter contains important information pertaining to your approved 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 the 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 login page](#).

Enter your TEASE username and password and click the **Continue** button. Then click on **Expenditure Reporting** from the application list.

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, TEA will automatically deny any expenditure report as follows:

- 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, 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-MS
P. O. Box 13717
Austin TX 78711-3717

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

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](#).

For Assistance

With any issues or questions related to the programmatic aspects of the grant, please contact the program division listed in the program guidelines and in the Contact Information section of the [TEA Grant Opportunities](#) page.

For funding information, please visit the TEA Grant Opportunities page. If you have any other questions, submit them through the [TEA Help Desk](#).

Thank you,
Texas Education Agency



- Universal Errata Notices
- General Fiscal Guidelines
- Grant Management Resources
- TEA Help Desk

2015-2016 Special Education Consolidated Grant Application

Help?

Selection Process:
Formula
SAS#: SPEDAA16
RFA#: N/A

The 2015-2016 Special Education Consolidated Grant Application Program will be administered through the TEA eGrants system. All eGrants users must have an individual TEA SE username and password. For more information on how to apply for a grant through eGrants, please visit the eGrants Toolbox on the TEA Grant Opportunities web page. For your convenience, TEA will post supporting information on this page upon release of the grant for viewing purposes only.

[Return to Search](#)

Program Information

Program Description

IDEA-B Formula/IDEA-B Formula Deaf provides supplemental resources to help LEAs ensure that eligible students (ages 3-21) with disabilities are provided with a free appropriate public education as required by federal statute. IDEA-B Preschool/IDEA-B Preschool Deaf provides supplemental resources to help LEAs ensure that eligible students (ages 3-5) with disabilities are provided with a free appropriate public education as required by federal statute. IDEA-C Early childhood Intervention provides supplemental resources to help Regional Day School Programs for the Deaf fiscal agents for students ages 0-2 who are deaf and hard of hearing. IDEA-D Deaf Blind provides supplemental resources for technical assistance to organizations who provide services to children with deaf-blindness. State Supplemental Visually Impaired provides resources to improve the academic and compensatory skill achievement of all students (ages birth-21) who are visually impaired and to ensure that comprehensive services are provided. State Deaf provides statewide education programs for hearing impaired students (birth-21)

Eligibility

IDEA-B Formula - All LEAs in the state with a planning or maximum amount; IDEA-B Preschool - All LEAs in the state with a planning or maximum amount; IDEA-C Early Childhood Intervention - Regional Day School Programs for the Deaf; IDEA-D Deaf Blind - Texas School for the Blind and Visually Impaired; State Deaf - Regional

Statutory Authority

Public Law 108-446, Sections 611 and 619 for IDEA-B funds; MOU for IDEA-C; GAA 84th Legislature for State Deaf and SSVI

Funding Information

Expected Number of Awards: **725** 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
16660001	IDEA-B Formula	07/01/2015	09/30/2016	Federal	84.027A	94.37	\$858,155,403.00
16661001	IDEA-B Preschool	07/01/2015	09/30/2016	Federal	84.173A	1.62	\$14,695,362.00
16391101	IDEA-C	09/01/2015	08/31/2016	Federal	84.181A	0.01	\$85,373.00
16662501	IDEA-D Deaf/Blind	09/01/2015	08/31/2016	Federal	84.326T	0.06	\$586,527.00
16660001	IDEA-B Formula (Deaf)	07/01/2015	09/30/2016	Federal	84.027A	0.25	\$2,273,042.00

8/7/2015

IDEA-B				
16661001	Preschool (Deaf)	07/01/2015 09/30/2016	Federal 84.173A 0.04	\$330,970.00
16101901	SSVI	09/01/2015 08/31/2016	State	0.01 \$115,377.00
16102201	Deaf	09/01/2015 08/31/2016	State	3.64 \$33,133,200.00
Total Funding Available				\$909,375,254.00

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
- General Provisions and Assurance
- Lobbying Certificate
- Debarment and Suspension
- Program Guidelines
- Program-Specific Provisions and Assurances
- Sample Application
- Educational Field Trips Form
- Out-of-State Travel Form
- Private Schools Consultation

Critical Events

Grant Description	Event	Reporting Period	Due Date
All	Application Availability Date	-	06/11/2015
All	Application Due Date	-	08/27/2015
All	Special Education Early Intervening Services Data Collection Form (SC5100)	07/01/2012-06/30/2015	11/30/2015
All	Last Amendment Due Date	-	06/17/2016
IDEA-C	Final Expenditure Report	09/01/2015-08/31/2016	09/30/2016
IDEA-D Deaf/ Blind	Final Expenditure Report	09/01/2015-08/31/2016	09/30/2016
SSVI	Final Expenditure Report	09/01/2015-08/31/2016	09/30/2016
State Deaf	Final Expenditure Report	09/01/2015-08/31/2016	09/30/2016
IDEA-B Formula	Final Expenditure Report	07/01/2015-09/30/2016	10/31/2016
IDEA-B Formula (Deaf)	Final Expenditure Report	07/01/2015-09/30/2016	10/31/2016
IDEA-B Preschool	Final Expenditure Report	07/01/2015-09/30/2016	10/31/2016
IDEA-B Preschool (Deaf)	Final Expenditure Report	07/01/2015-09/30/2016	10/31/2016
IDEA-B Formula	Revised Final Expenditure Report	07/01/2015-09/30/2016	10/31/2016
	Revised Final	07/01/2015-	

8/7/2015

IDEA-B Formula (Deaf)	Expenditure Report	09/30/2016	10/31/2016
IDEA-B Preschool	Revised Final Expenditure Report	07/01/2015-09/30/2016	10/31/2016
IDEA-B Preschool (Deaf)	Revised Final Expenditure Report	07/01/2015-09/30/2016	10/31/2016
IDEA-C	Revised Final Expenditure Report	09/01/2015-08/31/2016	10/31/2016
IDEA-D Deaf/ Blind	Revised Final Expenditure Report	09/01/2015-08/31/2016	10/31/2016
SSVI	Revised Final Expenditure Report	09/01/2015-08/31/2016	10/31/2016
State Deaf	Revised Final Expenditure Report	09/01/2015-08/31/2016	10/31/2016

Contact Information			
	Name	E-Mail	Phone
Program Contact:	Federal and State Education Policy	sped@tea.state.tx.us	(512) 463-9414
Funding Contact:	Grants Administration	grants@tea.state.tx.us	(512) 463-8525
Program Evaluation Contact:	N/A		N/A
Contact for Electronic Access Issues:	eGrants Help Desk	eGrants@tea.state.tx.us	(512) 463-7025

[Return to Search](#)

Texas Education Agency
Texas Education Agency
Austin Texas 78701
(512) 463-9734

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1-1.0.0

APPLICATION PHASE FOR BUDGETING GRANT REVENUES

1. Calculating Indirect Cost Revenue:

R	Restricted Indirect Cost Rate	0.038620
	July 1, 2018 - June 30, 2019	
	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	0.038620	x	\$38,945.00	=	1,504.05	
	-----			=	-----	= <u>\$1,448</u>
	1.00	+	0.038620		1.038620	

2. Determining Grant Revenue with Indirect Cost:

Total Grant Amount	\$43,995
Less: Indirect Cost Revenue	<u>(1,448)</u>
Grant Revenue	<u><u>\$42,547</u></u>

3. Budgeting Grant Revenue Components:

	<u>With Indirect Cost</u>	<u>Without Indirect Cost</u>
435-00-5812-00-000-9-00-0-00	\$43,995	\$43,995
** 435-00-5812-01-000-9-00-0-00	<u>(1,448)**</u>	<u>0</u>
Total Revenues	<u><u>\$42,547 *</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.

APPLICATION PHASE FOR BUDGETING GRANT EXPENSES

Expense Components:

	<u>With Indirect Cost</u>	<u>Without Indirect Cost</u>
435-11-6112-00-751-9-23-0-00	\$28,000	\$28,000
435-11-6141-00-751-9-23-0-00	2,100	2,000
435-11-6143-00-751-9-23-0-00	1,663	1,660
435-11-6145-00-751-9-23-0-00	500	500
435-11-6299-00-751-9-23-0-00	2,500	3,000
435-11-6399-00-751-9-23-0-00	6,670	7,729
435-11-6499-00-751-9-23-0-00	<u>1,114</u>	<u>1,106</u>
Total Expenses (Direct Costs)	<u><u>\$42,547 * (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:	09-01-18
Ending Grant Date:	08-31-19
Grant Fiscal Year:	9

09-01-18 through 06-30-19	MISD Fiscal Year Ending 06-30-19	Grant Year 9
07-01-19 through 08-31-19	MISD Fiscal Year Ending 06-30-20	Grant Year 9

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 07-01-19 and 08-31-19.

If a grant begins on or after 07-01-18 and ends by 06-30-19 a "Mini-Budget" will not be required because the grant period is within the MISD fiscal year.

Note: Grants beginning on 07-01-18 and ending on 09-30-19 (15 month) will be required to expense through 06-30-19. No "Mini-Budget" will be allowed.

MULTI-YEAR GRANT BUDGET (cont'd)

1. **Budget** for period 09-01-18 thru 06-30-19: (10 out of 12 months)

	<u>With Indirect Cost</u>		<u>Without Indirect Cost</u>	
435-00-5812-00-000-9-00-0-00	\$ 36,663		\$ 36,663	
435-00-5812-01-000-9-00-0-00	<u>(1,207)</u>		<u>0</u>	
Total Revenues	<u>\$ 35,456 *</u>	(A)	<u>\$ 36,663 *</u>	(B)
435-11-6112-00-751-9-23-0-00	\$ 22,400		\$ 22,400	
435-11-6141-00-751-9-23-0-00	1,582		1,600	
435-11-6143-00-751-9-23-0-00	1,300		1,328	
435-11-6145-00-751-9-23-0-00	630		630	
435-11-6299-00-751-9-23-0-00	2,500		2,500	
435-11-6399-00-751-9-23-0-00	5,123		6,284	
435-11-6499-00-751-9-23-0-00	<u>1,921</u>		<u>1,921</u>	
Total Expenses	<u>\$ 35,456 *</u>	(A)	<u>\$ 36,663 *</u>	(B)

2. **Mini - Budget** for period 07-01-19 thru 08-31-19: (2 out of 12 months)

	<u>With Indirect Cost</u>		<u>Without Indirect Cost</u>	
435-00-5812-00-000-9-00-0-00	\$ 7,332		\$ 7,332	
435-00-5812-01-000-9-00-0-00	<u>(241)</u>		<u>0</u>	
Total Revenues	<u>\$ 7,091 *</u>	(A)	<u>\$ 7,332 *</u>	(B)
435-11-6112-00-751-9-23-0-00	\$ 4,524		\$ 4,521	
435-11-6141-00-751-9-23-0-00	396		400	
435-11-6143-00-751-9-23-0-00	332		332	
435-11-6145-00-751-9-23-0-00	84		84	
435-11-6299-00-751-9-23-0-00	518		500	
435-11-6399-00-751-9-23-0-00	1,052		1,310	
435-11-6499-00-751-9-23-0-00	<u>185</u>		<u>185</u>	
Total Expenses	<u>\$ 7,091 *</u>	(A)	<u>\$ 7,332 *</u>	(B)

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

\$42,547	(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://txeduagency.zendesk.com/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>

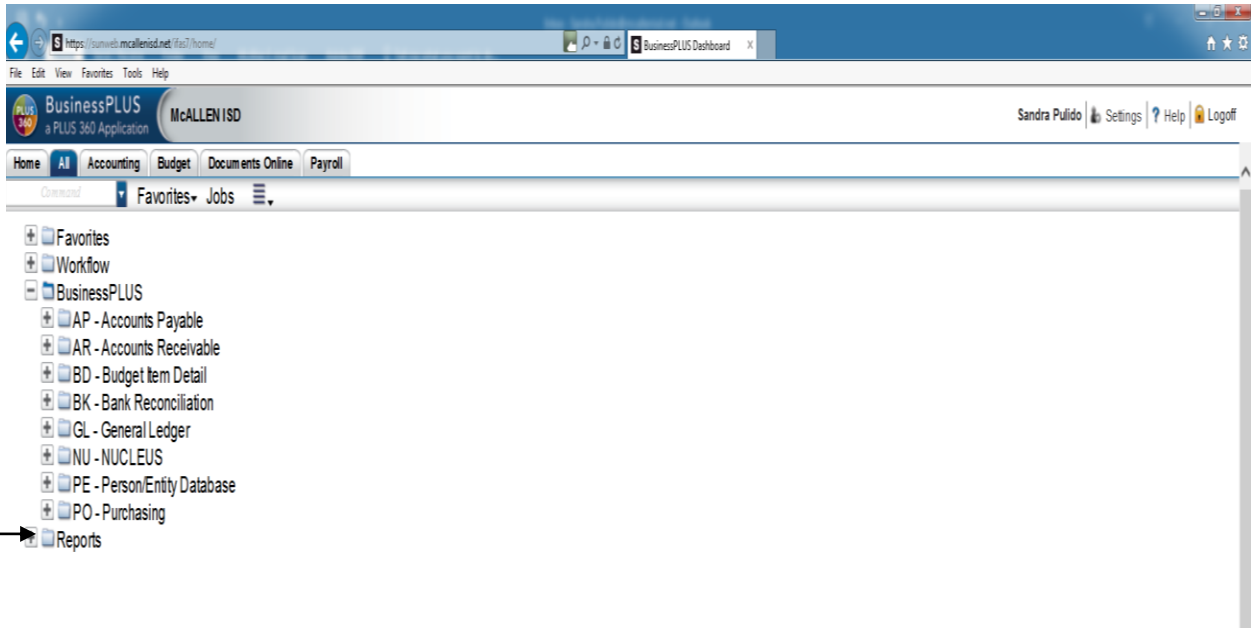
Grant Reports

Indirect Cost Rates

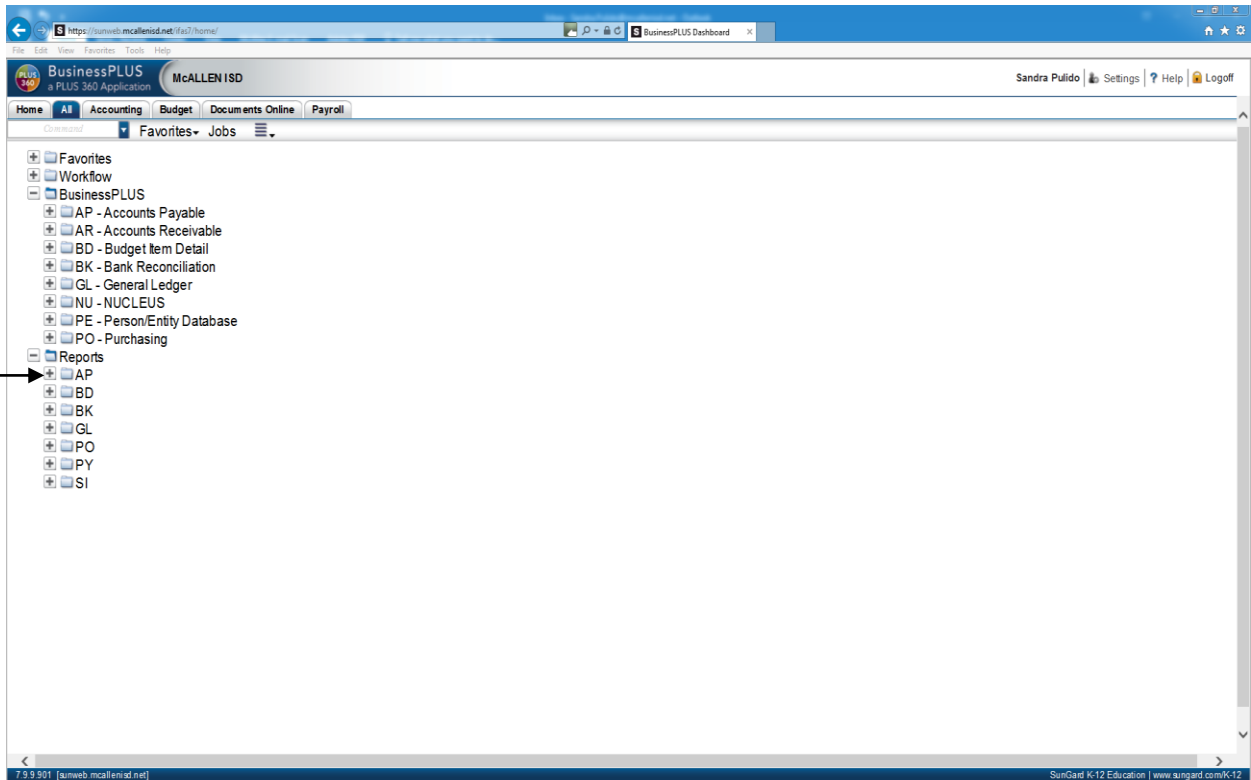
Historical and Current Data


(View Only Screen)


1. At the IFAS Tree: Click on Reports 

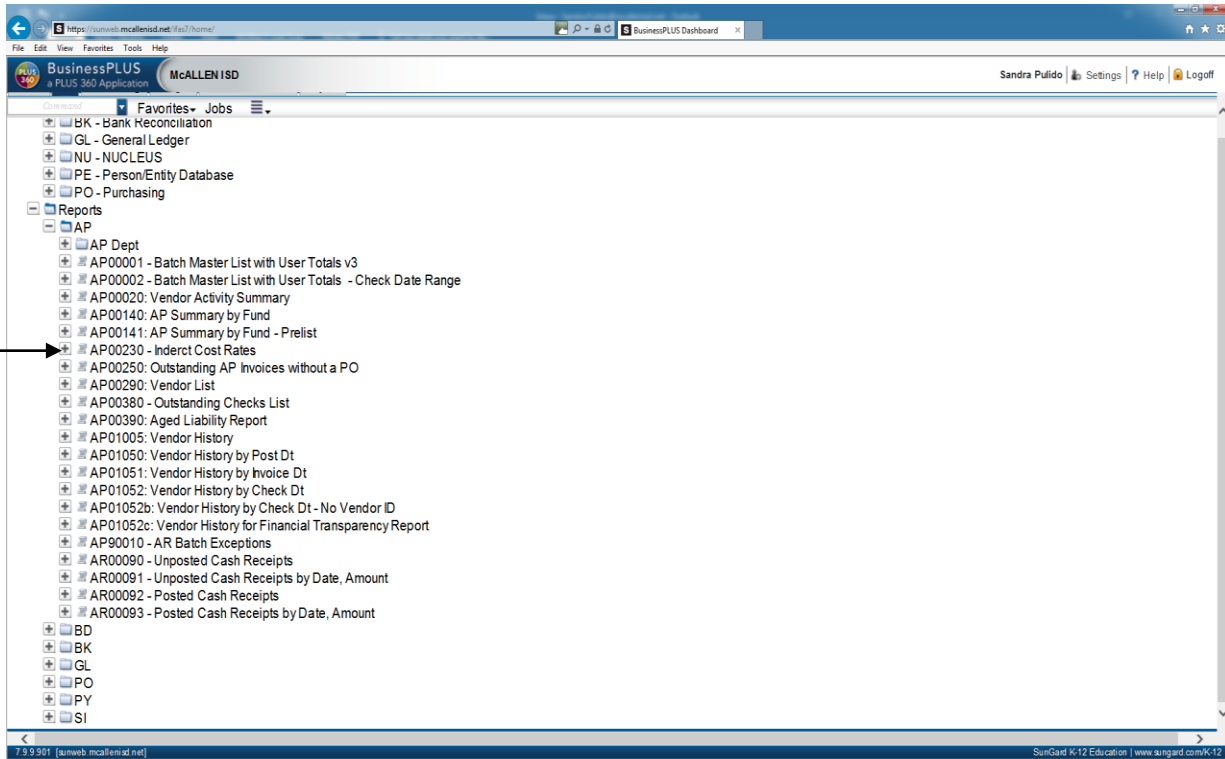


The following screen will appear:

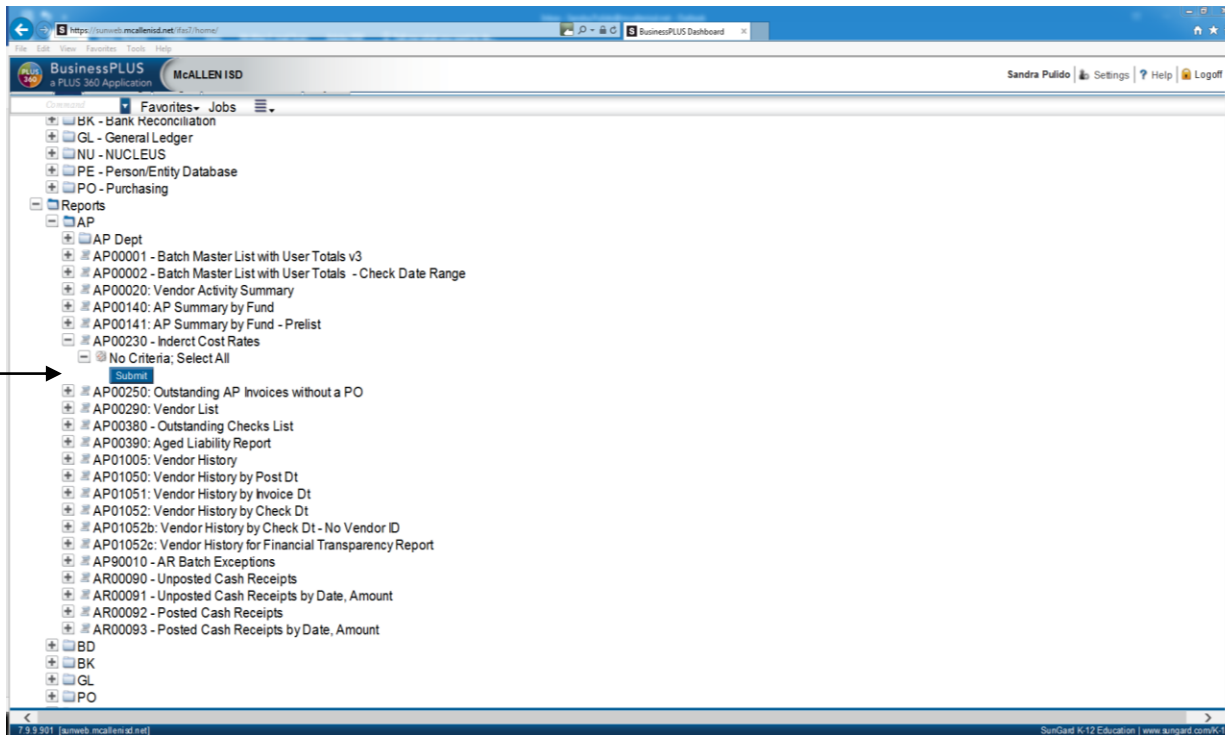


2. Click on AP 

3. Click on  **AP00230: Indirect Cost Rates**



The following screen will appear:



4. Click on the **Submit** button.

The following screen will appear with the list of **Indirect Cost Rates**.

Run By: Sandra Pulido
Date/Time: 06/18/2018 14:04:28

McALLEN ISD
Indirect Cost Rates


Page: 1
Report Id: AP00230

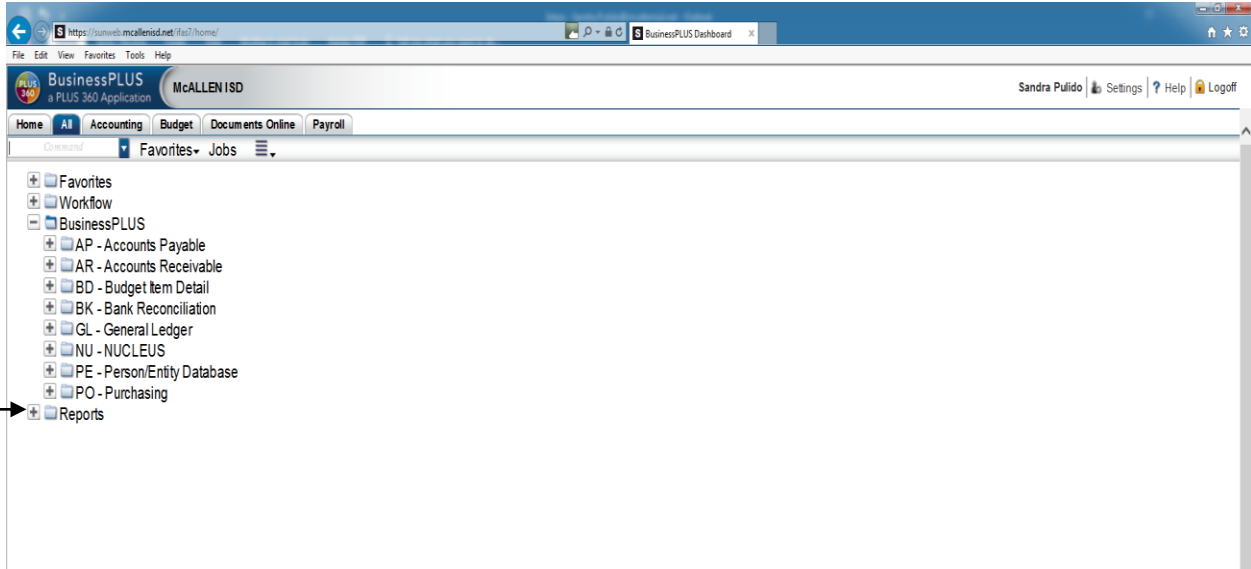
1999	Rate = .023480	Years 1999-2000
2000	Rate = .023370	Years 2000-2001
2001	Rate = .022750	Years 2001-2002
2002	Rate = .022200	Years 2002-2003
2003	Rate = .021890	Years 2003-2004
2004	Rate = .020450	Years 2004-2005
2005	Rate = .019830	Years 2005-2006
2006	Rate = .020670	Years 2006-2007
2007	Rate = .017980	Years 2007-2008
2008	Rate = .022210	Years 2008-2009
2009	Rate = .021080	Years 2009-2010
2010	Rate = .019320	Years 2010-2011
2011	Rate = .015700	Years 2011-2012
2012	Rate = .016140	Years 2012-2013
2013	Rate = .016790	Years 2013-2014
2014	Rate = .016700	Years 2014-2015
2015	Rate = .042560	Years 2015-2016
2016	Rate = .042560	Years 2016-2017
2017	Rate = .042560	Years 2017-2018
2018	Rate = .038620	Years 2018-2019

GL000054 Grant Financial Report 3 Yr

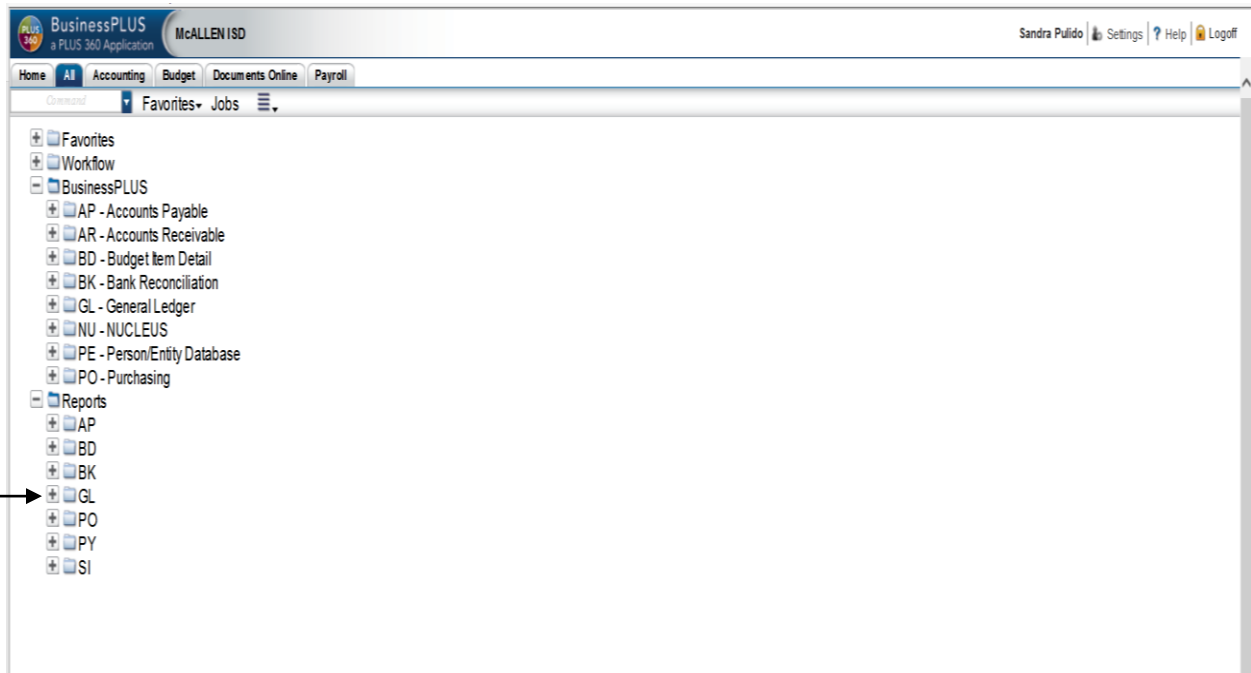
GRANT FINANCIAL REPORT

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. At the IFAS Tree: Click on Reports 

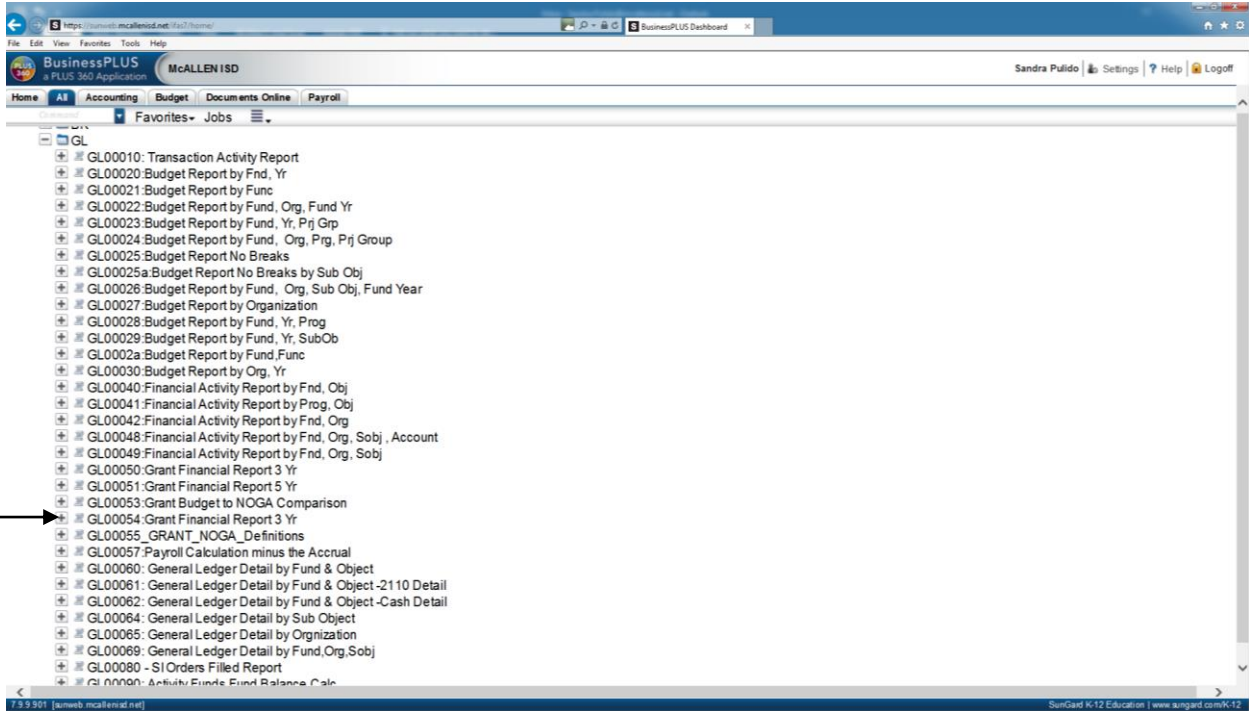


The following screen will appear:

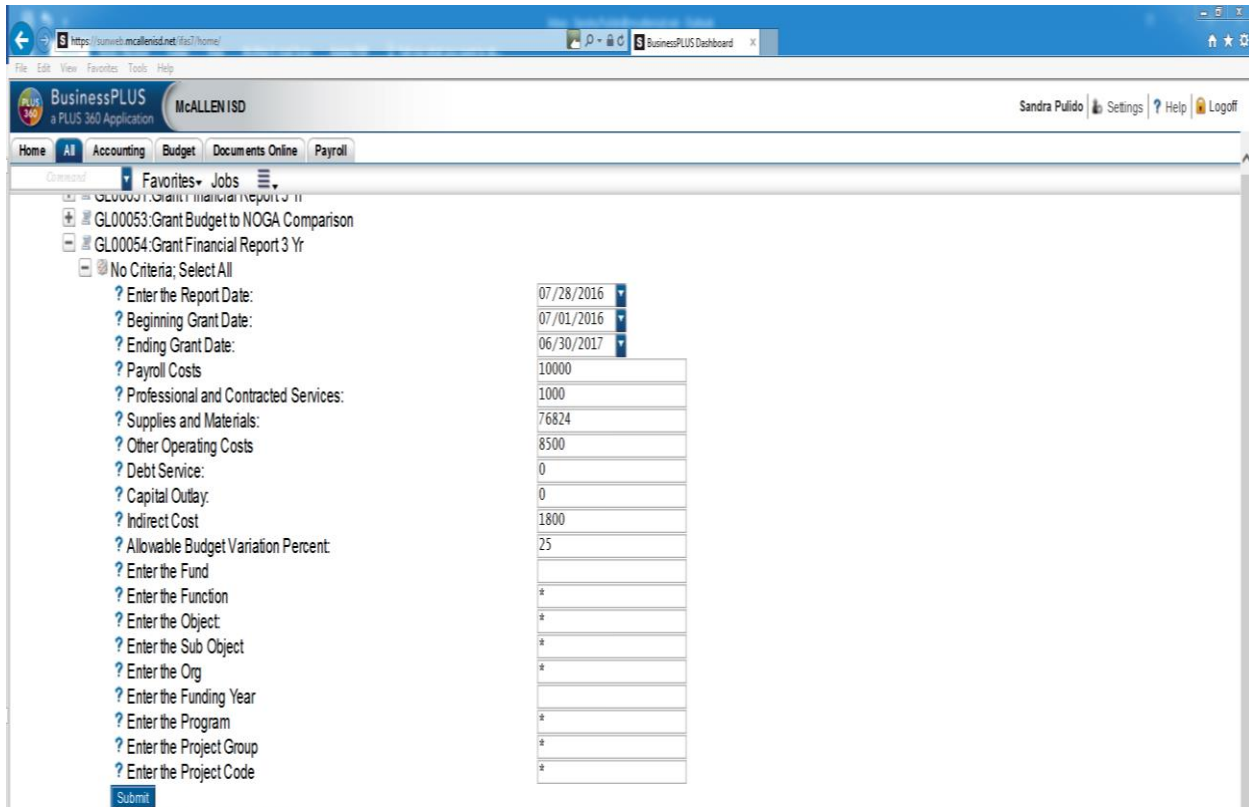


2. Click on GL 

3. Click on  **GL00054**



The following screen will appear:



Note: The **Notice of Grant Award (NOGA)** provides all information necessary to generate the Grant Financial Report. Every field must have a value. if no amount type in **(*) asterisk**. Depending on your grant it may require different fields to be entered.

1. Enter the **Report Date**. Press Tab key
2. Enter **Beginning Grant Date**. Press Tab key
3. Enter **Ending Grant Date**. Press Tab key
4. Enter **Payroll Cost**. Press Tab key
5. Enter **Professional and Contracted Services**. Press Tab key
6. Enter **Supplies and Materials**. Press Tab key
7. Enter **Other Operating Costs**. Press Tab key
8. Enter **Debt Service**. Press Tab key
9. Enter **Capital Outlay**. Press Tab key
10. Enter **Indirect Cost**. Press Tab key
11. Enter **Allowable Budget Variation Percent** per award allowability (from Grant Award Documentation). Press the tab key
12. Enter **Fund**. Press Tab key
13. Enter **Funding Year**. Press the tab key
14. Enter **Project Group** (if applicable on your Grant). Press Tab key
15. Press the **Submit** button.

The screenshot shows the BusinessPLUS application interface for McAllen ISD. The browser address bar shows 'https://busweb.mcallensisd.net/fra3/home/'. The application title is 'BusinessPLUS a PLUS 360 Application'. The user is logged in as 'Sandra Pulido'. The navigation menu includes 'Home', 'All', 'Accounting', 'Budget', 'Documents Online', and 'Payroll'. The main content area displays a form for 'GL00054: Grant Financial Report 3 Yr' with the following fields and values:

Enter the Report Date:	08/24/2015
Beginning Grant Date:	07/01/2014
Ending Grant Date:	09/30/2015
Payroll Costs	900641
Professional and Contracted Services:	18500
Supplies and Materials:	32776
Other Operating Costs	43646
Debt Service:	0
Capital Outlay:	0
Indirect Cost	4840
Allowable Budget Variation Percent:	25
Enter the Fund	212
Enter the Function	*
Enter the Object	*
Enter the Sub Object	*
Enter the Org	*
Enter the Funding Year	5
Enter the Program	*
Enter the Project Group	0
Enter the Project Code	*

A 'Submit' button is located at the bottom left of the form.

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: 08/24/2015 13:58:51

McALLEN ISD
Grant Financial Report
Fund 212 - ED OF MIGRATORY CHILDREN

Page: 1
Report Id: GL00054

OFFICIAL DOCUMENT

Begin Date: 07/01/2014	End: 09/30/2015	Fiscal Year of Award: 2015
NOGA ID: 15615001108906	Pass-Through Entity: TEA	
Federal Award No.: S011A140044	CFDA No.: 84.011A	
Federal Agency: USDE	CFDA Title: Migrant Education State Grant Program	

Fund: 212 Func: * Sub Obj: * Org: * Fund Yr: 5 Pgm: * Prj Grp: 0 Prj Cd: *


Revenues:	NOGA Budget	07/01/2014 06/30/2015	07/01/2015 08/24/2015	07/01/2016 06/30/2017	YTD Revenue	
1. Grant Amt/Cash Rcvd	1,000,403.00	671,086.37	0.00	0.00	671,086.37	
2. Max I/D Cost	4,840.00	-4,840.00	0.00	0.00	-4,840.00	
3. Total Revenues	995,563.00	666,246.37	0.00	0.00	666,246.37	
Expenses:						
	NOGA Budget	Actual Expenses	Actual Expenses	Actual Expenses	YTD Expenses	Budget Balance
1. Payroll Costs	900,641.00	533,701.22	2,024.96	0.00	535,726.18	364,914.82
2. Purch & Contr Svcs	18,500.00	8,680.15	0.00	0.00	8,680.15	9,819.85
3. Supplies & Materials	32,776.00	45,730.52	0.00	0.00	45,730.52	-12,954.52
4. Other Operating Exp	43,646.00	78,134.48	0.00	0.00	78,134.48	-34,488.48
5. Debt Service	0.00	0.00	0.00	0.00	0.00	0.00
6. Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00
7. Total Expenses	995,563.00	666,246.37	2,024.96	0.00	668,271.33	327,291.67
8. Indirect Cost (Lesser of Calculated or Maximum)					4,840.00	4.
9. Cumulative Expenditures					673,111.33	1.
Calculated Indirect Cost:						
	07/01/2014 06/30/2015	07/01/2015 08/24/2015	07/01/2016 06/30/2017			
1. Total Direct Cost	666,246.37	2,024.96	0.00			
2. Less: Tuition (622x)	-305.00	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 Exp.	665,941.37	2,024.96	0.00			
8. Indirect Cost Rate	0.016700	0.042560	0.000000			
9. Calculated I/D Cost	11,121.22	86.18	0.00			
10. Total Calculated I/D Cost				11,207.40		
A. Budget Balance Amount	327,291.67	A.				
B. Request for Reimbursement	2,024.96	B.				
C. I/D Cost Administrative Transfer Amt	0.00	C.				

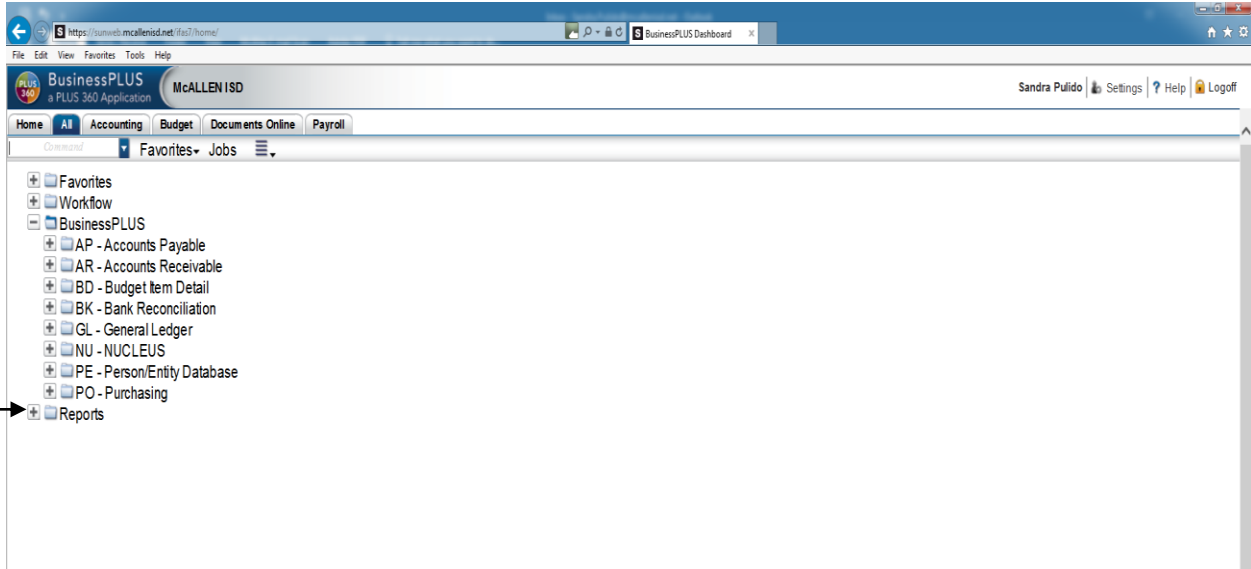
25% Allowable Budget Variation 250,100.75

**GL00057 Grant Financial Report with Payroll
Calculation minus the Accrual**

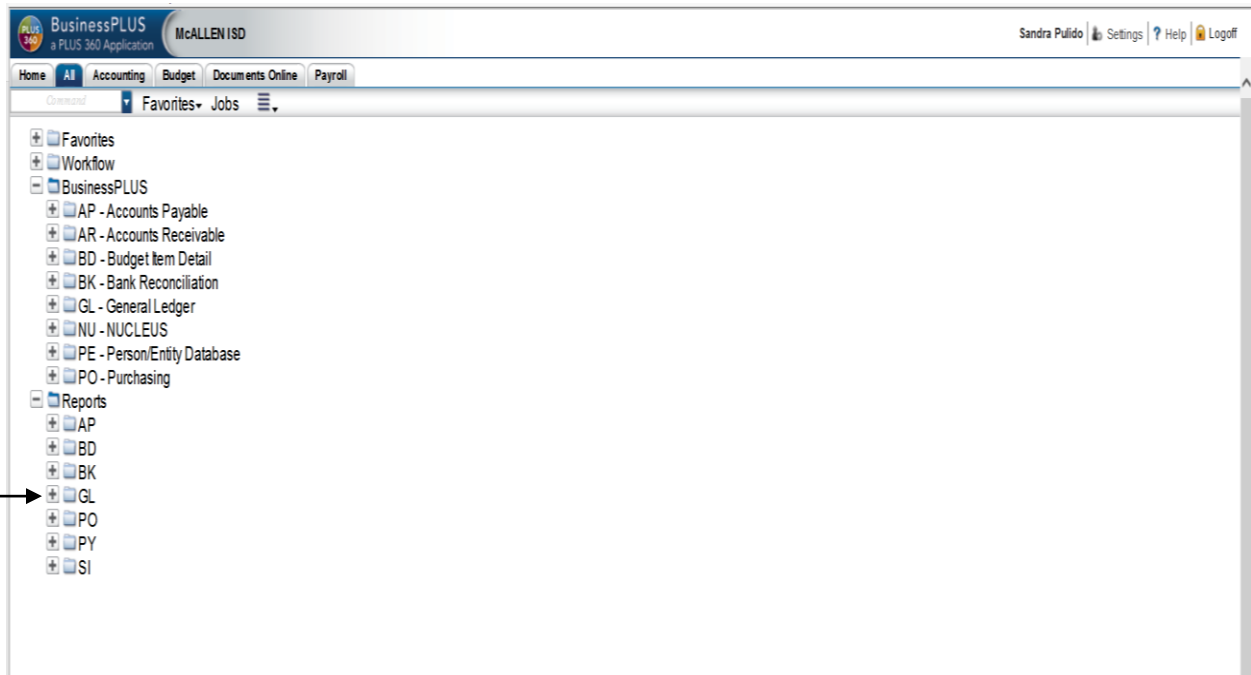
GRANT FINANCIAL REPORT

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. At the IFAS Tree: Click on Reports 

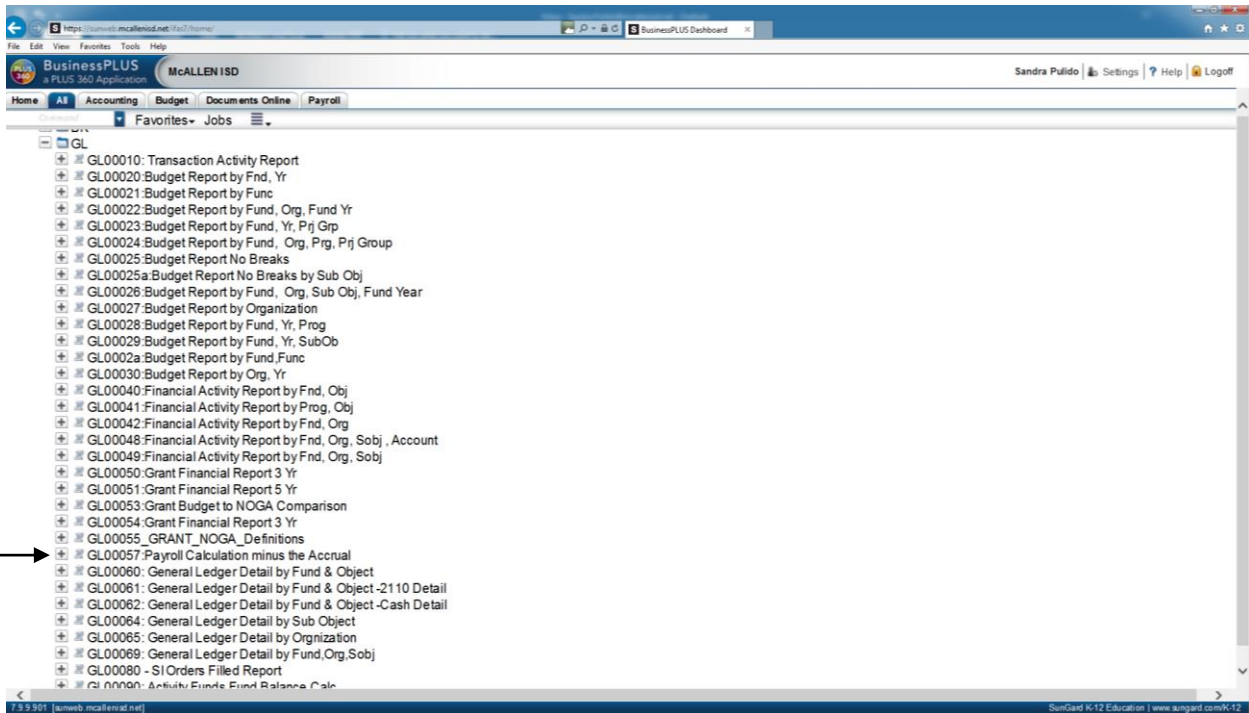


The following screen will appear:

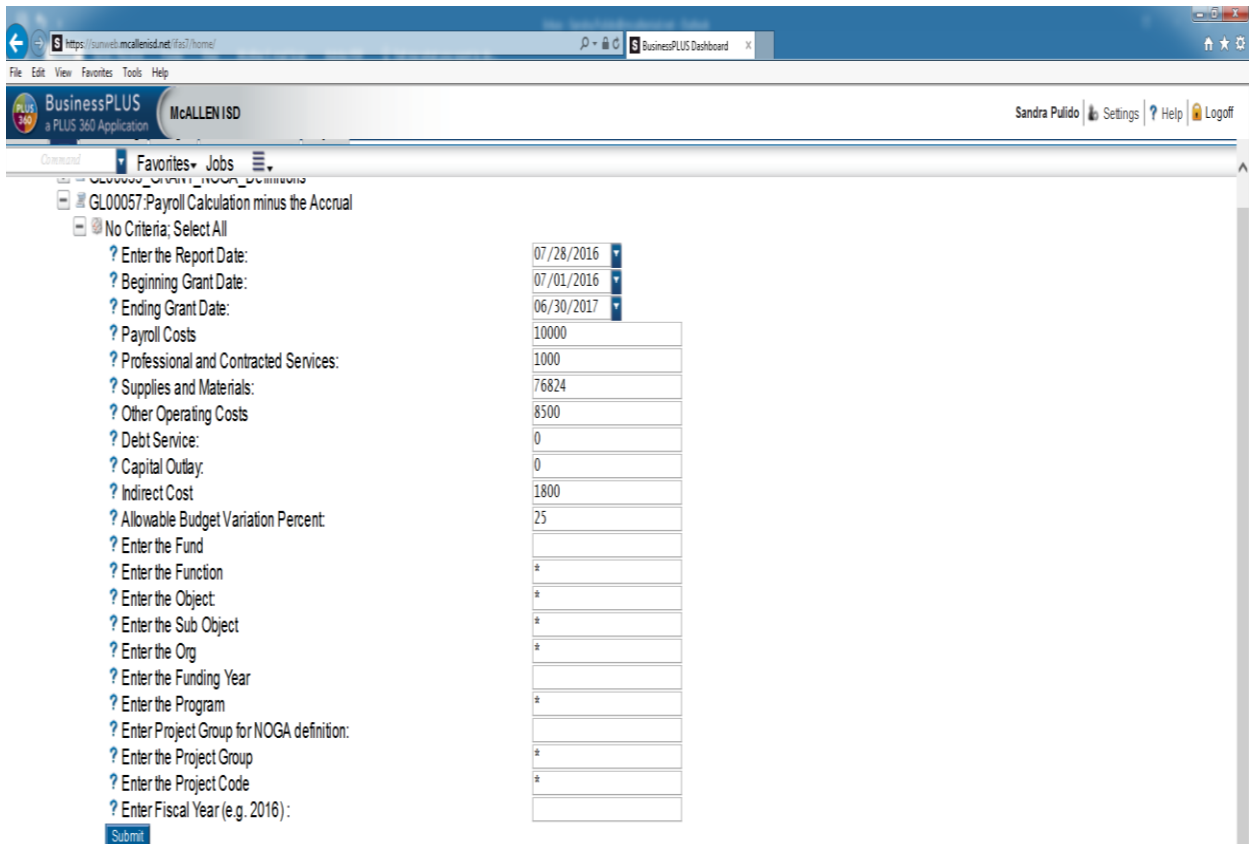


2. Click on GL 

3. Click on  **GL00057**



The following screen will appear:



Note: The **Notice of Grant Award (NOGA)** provides all information necessary to generate the Grant Financial Report. Every field must have a value. if no amount type in (*) **asterisk**. Depending on your grant it may require different fields to be entered.

1. Enter the **Report Date**. Press Tab key
2. Enter **Beginning Grant Date**. Press Tab key
3. Enter **Ending Grant Date**. Press Tab key
4. Enter **Payroll Cost**. Press Tab key
5. Enter **Professional and Contracted Services**. Press Tab key
6. Enter **Supplies and Materials**. Press Tab key
7. Enter **Other Operating Costs**. Press Tab key
8. Enter **Debt Service**. Press Tab key
9. Enter **Capital Outlay**. Press Tab key
10. Enter **Indirect Cost**. Press Tab key
11. Enter **Allowable Budget Variation Percent** per award allowability (from Grant Award Documentation). Press the tab key
12. Enter **Fund**. Press Tab key
13. Enter **Funding Year**. Press the tab key
14. Enter **Project Group for NOGA definition** Enter 0, and your Project Group if applicable on your Grant. Press Tab key
15. Enter **Project Group** Enter 0, and your Project Group if applicable on your Grant. Press Tab key
16. Enter **Fiscal Year (e.g. 2016)**. Press Tab key
17. Press the **Submit** button

BusinessPLUS
McALLEN ISD

Sandra Pulido | Settings | Help | Logoff

Home | All | Accounting | Budget | Documents Online | Payroll

Command | Favorites | Jobs

- GL00055_GRANT_NOGA_Definitions
- GL00057:Payroll Calculation minus the Accrual
- No Criteria; Select All
 - Enter the Report Date: 05/31/2016
 - Beginning Grant Date: 07/01/2015
 - Ending Grant Date: 09/30/2016
 - Payroll Costs: 677532
 - Professional and Contracted Services: 18500
 - Supplies and Materials: 32776
 - Other Operating Costs: 43646
 - Debt Service: 0
 - Capital Outlay: 0
 - Indirect Cost: 48401
 - Allowable Budget Variation Percent: 25
 - Enter the Fund: 212
 - Enter the Function: *
 - Enter the Object: *
 - Enter the Sub Object: *
 - Enter the Org: *
 - Enter the Funding Year: 6
 - Enter the Program: *
 - Enter Project Group for NOGA definition: 0
 - Enter the Project Group: 0
 - Enter the Project Code: *
 - Enter Fiscal Year (e.g. 2016): 2016

Submit

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: 07/28/2016 15:03:48

McALLEN ISD
Grant Financial Report
Fund 212 - ED OF MIGRATORY CHILDREN

Page: 1
Report Id: GL00057

OFFICIAL DOCUMENT

Begin Date: 07/01/2015	End: 09/30/2016	Fiscal Year of Award: 2016
NOGA ID: 16615001108906	Pass-Through Entity: TEA	
Federal Award No. S011A150044	CFDA No.: 84.011A	
Federal Agency: USDE	CFDA Title: Migrant Education State Grant Program	

Fund: 212 Func: * Sub Obj: * Org: * Fund Yr: 6 Pgm: * Prj Grp: 0 Prj Cd: *

Revenues:	1.	NOGA Budget	07/01/2015 05/31/2016	07/01/2016 06/30/2017	07/01/2017 06/30/2018	YTD Revenue	
1. Grant Amt/Cash Rcvd		820,855.00	513,720.97	0.00	0.00	513,720.97	
2. Max I/D Cost	4.	48,401.00	-20,964.88	0.00	0.00	-20,964.88	
3. Total Revenues		772,454.00	492,756.09	0.00	0.00	492,756.09	
<hr/>							
Expenses:	3.	NOGA Budget	Actual Expenses	Actual Expenses	Actual Expenses	YTD Expenses	Budget Balance
1. Payroll Costs *		677,532.00	504,516.80	0.00	0.00	504,516.80	173,015.20
2. Purch & Contr Srvs		18,500.00	7,996.42	0.00	0.00	7,996.42	10,503.58
3. Supplies & Materials		32,776.00	25,690.24	0.00	0.00	25,690.24	7,085.76
4. Other Operating Exp		43,646.00	27,434.68	0.00	0.00	27,434.68	16,211.32
5. Debt Service		0.00	0.00	0.00	0.00	0.00	0.00
6. Capital Outlay		0.00	0.00	0.00	0.00	0.00	0.00
7. Total Expenses		772,454.00	565,638.14	0.00	0.00	565,638.14	206,815.86
<hr/>							
8. Indirect Cost (Lesser of Calculated or Maximum)						24,066.74	← 4.
9. Cumulative Expenditures						589,704.88	← 1.

25 %
Allowable Budget
Variation
205,213.75

* Calculated Payroll Costs			
1. Payroll Costs on GL	545,169.34	0.00	0.00
2. Less Accrual (216x)	40,652.54	0.00	0.00
	504,516.80	0.00	0.00

Calculated Indirect Cost:


1. Total Direct Cost	565,638.14	0.00	0.00
2. Less: Tuition (622x)	-160.00	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 Exp.	565,478.14	0.00	0.00
8. Indirect Cost Rate	0.042560	0.042560	0.000000
9. Calculated I/D Cost	24,066.74	0.00	0.00
10. Total Calculated I/D Cost			24,066.74
A. Budget Balance Amount	231,150.11	A.	
B. Request for Reimbursement	75,983.91	B.	
C. I/D Cost Administrative Transfer Amt	3,101.86	C.	

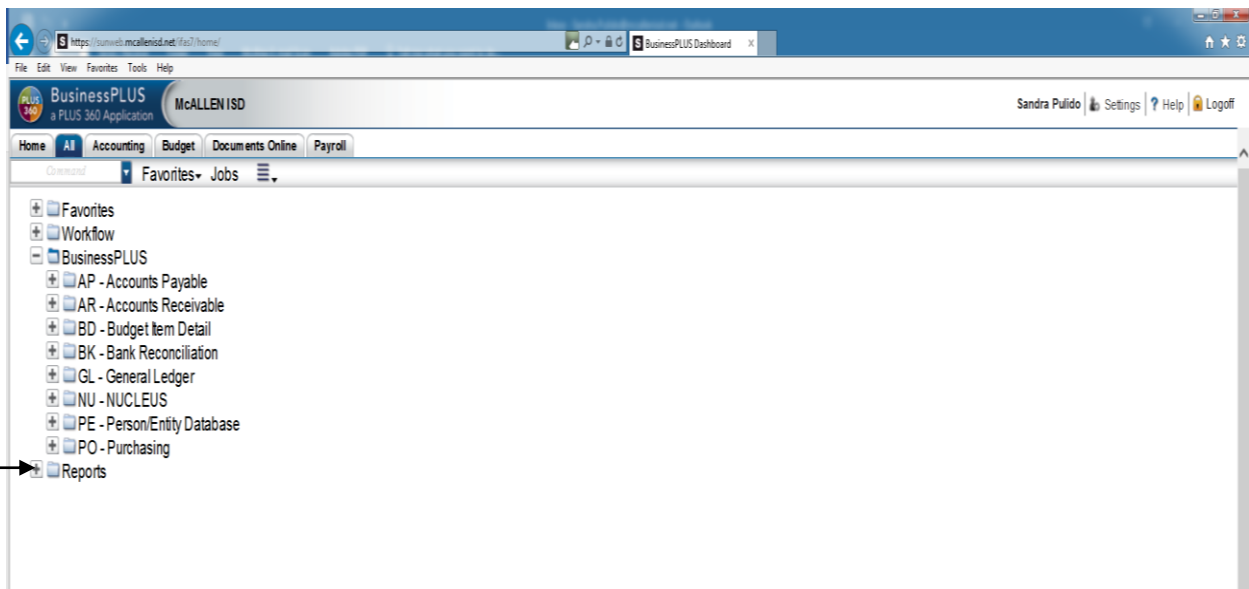
Grant Budget to NOGA Comparison

GRANT BUDGET TO NOGA COMPARISON

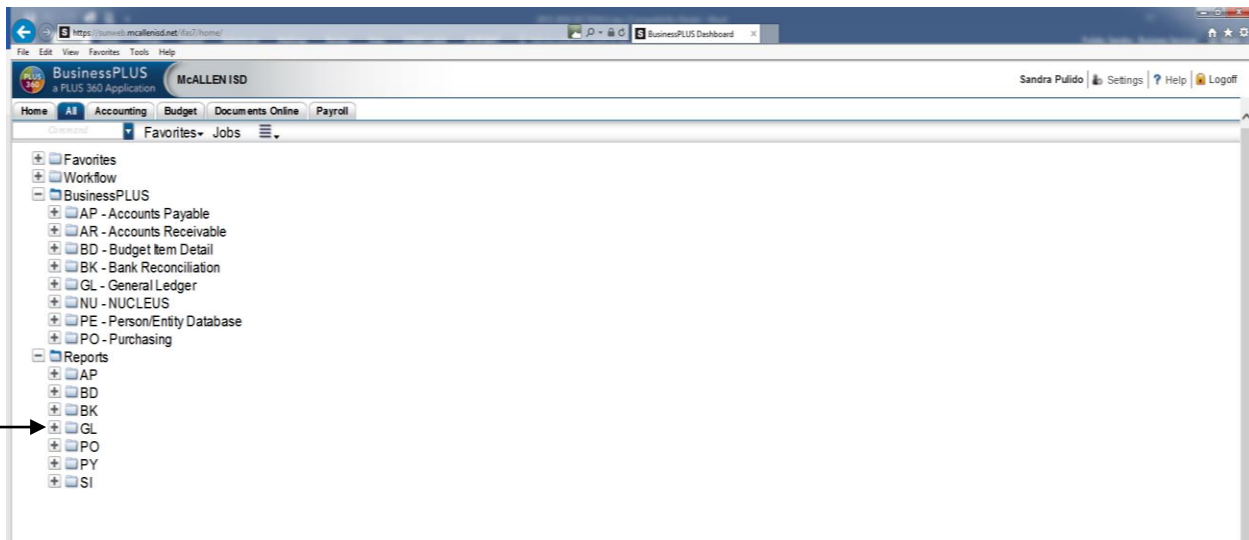
The Grant Budget to NOGA Comparison Report compares the Notice of Grant Award (NOGA) amounts for each class object code to amounts entered into the MISD Sungard System.

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. At the IFAS Tree: Click on Reports 

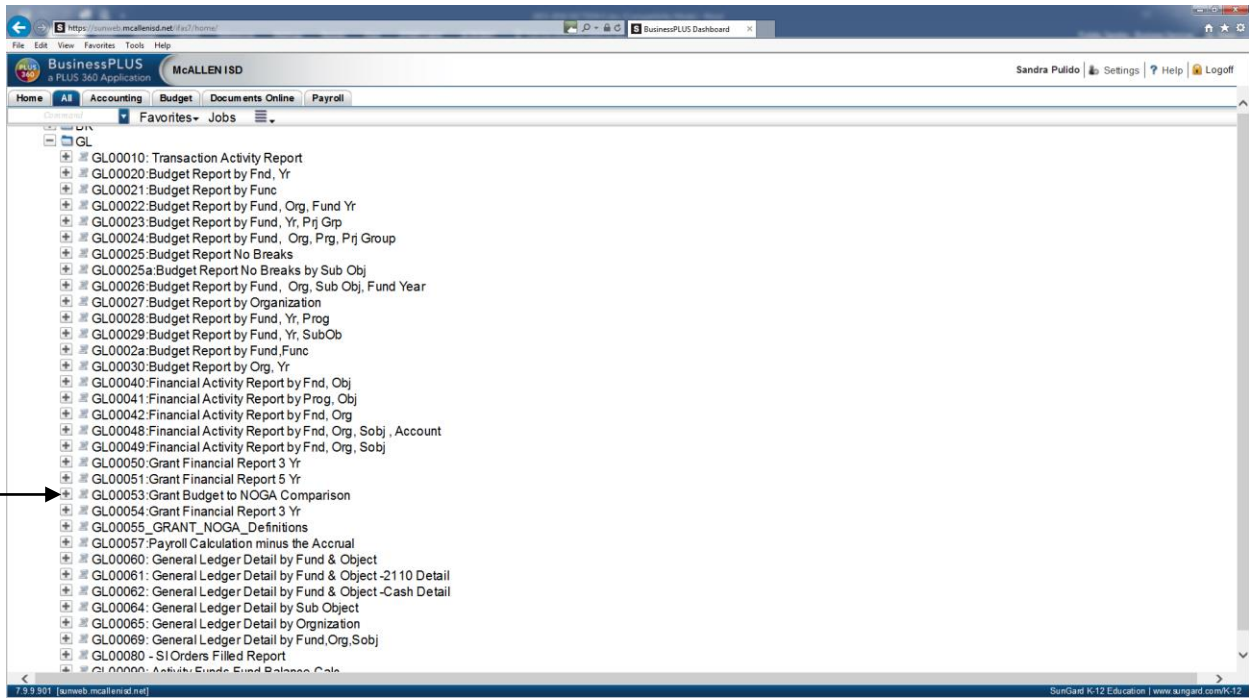


The following screen will appear:

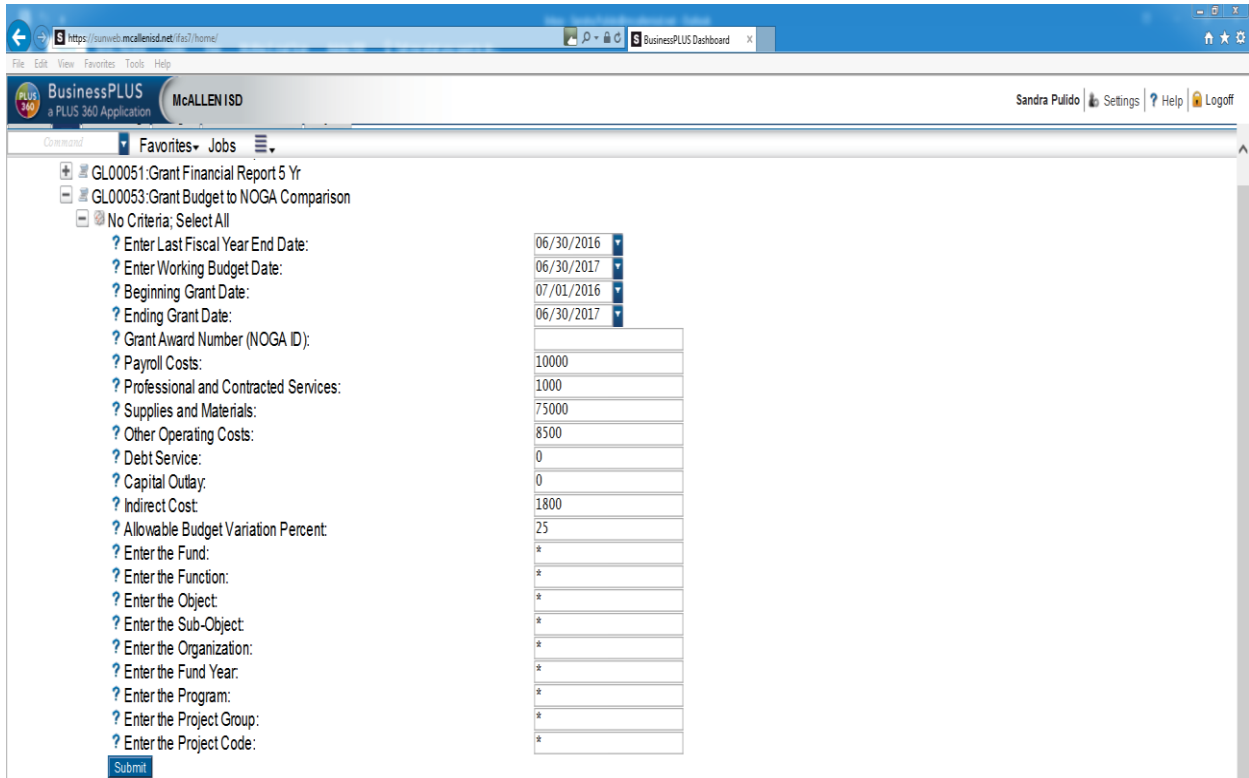


2. Click on GL 

3. Click on  **GL00053**



The following screen will appear:



Note: The **Notice of Grant Award (NOGA)** provides all information necessary to generate the Grant Budget to NOGA Comparison Report. Every field must have a value. If no amount type in **(*) asterisk**. Depending on your grant it may require different fields to be entered.

1. Enter **Last Fiscal Year End Date**. Leave as default
2. Enter **Working Budget Date**. Leave as default
3. Enter **Beginning Grant Date**. Press Tab key
4. Enter **Ending Grant Date**. Press Tab key
5. Enter **Grant Award Number (NOGA ID)**. Press Tab key
6. Enter **Payroll Cost**. Press Tab key
7. Enter **Professional and Contracted Services**. Press Tab key
8. Enter **Supplies and Materials**. Press Tab key
9. Enter **Other Operating Costs**. Press Tab key
10. Enter **Debt Service**. Press Tab key
11. Enter **Capital Outlay**. Press Tab key
12. Enter **Indirect Cost**. Press Tab key
13. Enter **Allowable Budget Variation Percent** per award allowability (from Grant Award Documentation). Press Tab key
14. Enter **Fund**. Press Tab key
15. Enter **Fund Year**. Press Tab key
16. Enter **Project Group** (If applicable on your Grant). Press Tab key
17. Press the **Submit** button.

The screenshot shows the BusinessPLUS application interface. The browser address bar displays "http://business.mcallensisd.net/#!/home". The application title is "BusinessPLUS McALLEN ISD". The user is identified as "Sandra Pulido". The main content area shows a form for "Report GL00053 Submitted Job #2671782". The form includes the following fields and values:

Enter Last Fiscal Year End Date:	06/30/2015
Enter Working Budget Date:	06/30/2016
Beginning Grant Date:	07/01/2015
Ending Grant Date:	09/30/2016
Grant Award Number (NOGA ID):	16615001108906
Payroll Costs:	677532
Professional and Contracted Services:	18500
Supplies and Materials:	32776
Other Operating Costs:	43646
Debt Service:	0
Capital Outlay:	0
Indirect Cost:	48401
Allowable Budget Variation Percent:	25
Enter the Fund:	212
Enter the Function:	*
Enter the Object:	*
Enter the Sub-Object:	*
Enter the Organization:	*
Enter the Fund Year:	6
Enter the Program:	*
Enter the Project Group:	0
Enter the Project Code:	*

The "Submit" button is highlighted in blue at the bottom of the form.

The following screen will appear:

Run By: Sandra Pulido
Date/Time: 07/28/2016 17:00:45

McALLEN ISD
Grant Budget to NOGA Comparison
Fund 212 - ED OF MIGRATORY CHILDREN

Page: 1
Report Id: GL00053
OFFICIAL DOCUMENT

Grant Award No.:16615001108906

07/01/2015 - 09/30/2016

Fund: 212 Func: * Sub Obj: * Org: * Fund Yr: 6 Pgm: * Prj Grp: 0 Prj Cd: *

Revenues:	NOGA Budget	07/01/2015 06/30/2016	07/01/2016 06/30/2017	07/01/2017 06/30/2018	YTD Revenue	Revenue Balance	MISD Budget 06/30/2016	Amendment Required
1. Grant Amt/Cash Rcvd	820,855.00	0.00	0.00	0.00	0.00	820,855.00	820,855.00	0.00
2. Max I/D Cost	-48,401.00	0.00	0.00	0.00	0.00	-48,401.00	-48,401.00	0.00
3. Total Revenues	772,454.00	0.00	0.00	0.00	0.00	772,454.00	772,454.00	0.00

25 % Allowable
Budget Variation
205,213.75

Expenses:	NOGA Budget	Actual Expenses	Actual Expenses	Actual Expenses	YTD Expenses	Expense Balance	MISD Budget 06/30/2016	Amendment Required
1. Payroll Costs	677,532.00	0.00	0.00	0.00	0.00	677,532.00	670,032.00	7,500.00
2. Purch & Contr Srvs	18,500.00	0.00	0.00	0.00	0.00	18,500.00	15,660.00	2,840.00
3. Supplies & Materials	32,776.00	0.00	0.00	0.00	0.00	32,776.00	37,926.00	-5,150.00
4. Other Operating Exp	43,646.00	0.00	0.00	0.00	0.00	43,646.00	48,836.00	-5,190.00
5. Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. Total Expenses	772,454.00	0.00	0.00	0.00	0.00	772,454.00	772,454.00	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 to the granting agency **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 SunGard System 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.
- 3) All negative budget balances must be covered.
 - a) To run a report for accounts with negative budget balances:
 - i) Reports → BD → Budget Analysis → BDA0010
 - ii) Enter Fiscal Year
 - iii) Enter the Report Date (if different than the default)
 - iv) Enter Fund → Submit