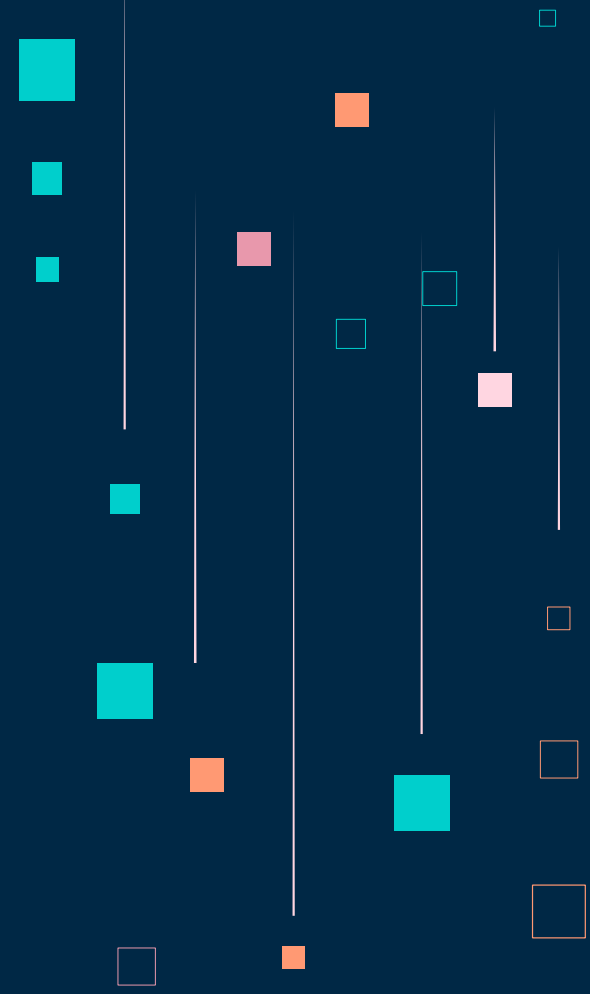


2022–23 Every Student Succeeds Act Comprehensive Support and Improvement Local Educational Agency Subgrant Reporting ADVANCED

June 12, 2023



California Department of Education
Tony Thurmond, State Superintendent of Public Instruction

Student Achievement and Support Division
School Improvement and Support Office

Housekeeping

- Please use the Zoom Question and Answer feature to post any questions you may have.
- A PDF of today's presentation is located on the California Department of Education (CDE) Comprehensive Support and Improvement (CSI) Webinars web page at <https://www.cde.ca.gov/sp/sw/t1/csiwebinars.asp>.

PART I

Local Educational Agency (LEA) Grant
Management Reporting

Part II

Federal Reporting

Part III

Federal Program Monitoring (FPM)

PART I: Grant Management Reporting



Reporting Timeline

REPORT NAME	REQUIRED REPORTING DATA	PERFORMANCE PERIOD	REPORTING WINDOW
Report 1	<ul style="list-style-type: none">• Closed School Acknowledgement• Funding Plan Adjustment• Budget Summary• Expenditures	March 13, 2023, to June 30, 2023	July 1–31, 2023
Report 2	<ul style="list-style-type: none">• CSI Plan Approval/Adoption Dates• Expenditures• Federal Report	July 1, 2023, to September 30, 2023	October 1–31, 2023
Report 3	Expenditures	October 1, 2023, to January 31, 2024	February 1–28, 2024
Report 4	Expenditures	February 1, 2024, to June 30, 2024	July 1–31, 2024
Final Report and Subgrant Evaluation	<ul style="list-style-type: none">• Final Expenditures/Closeout Report• Subgrant Performance Report• Federal Report	July 1, 2024, to September 30, 2024	October 1–31, 2024

Report 1: Budgeting Tips

- The Budget Summary must follow and align with the evidence-based interventions as outlined in the LEA's CSI Plan.
- If budgeting for a similar item/service that was previously purchased, use those actual expenditures to inform current Budget Summary projections.
- Be intentional and focused on leveraging CSI funding to directly support and improve student outcomes.

Report 2

- **CSI Plan Approval/Adoption Dates**
 - Type of CSI Plan: School Plan for Student Achievement, Local Control and Accountability Plan, or Other
 - Date of Plan Approval/Adoption or Scheduled Approval/Adoption date by the School *and* LEA
- **Expenditures (July 1, 2023, to September 30, 2023)**

Reports 3, 4, and Final

Report 3

Expenditures (October 1, 2023, to January 31, 2024)

Report 4

Expenditures (February 1, 2024, to June 30, 2024)

Final Report

Expenditures and Subgrant Evaluation (July 1, 2024, to September 30, 2024)

Final Report & Subgrant Evaluation

Final Subgrant Evaluation

- **Review** LEA Allocation Amount
- **Review** Final Expenditures and Closeout Report
 - Closeout Report – Remaining Unspent Funds
 - Indirect Costs
- **Complete and Submit** the Subgrant Performance Report

Final Report & Subgrant Evaluation Prompts (1)

Subgrant Performance Report

- **Prompt 1:** Describe the LEA's vision for using CSI funds to improve school and student outcomes in schools identified for CSI.
- **Prompt 2:** Describe the evidence-based strategies that improved school and student outcomes.

Final Report & Subgrant Evaluation Prompts (2)

Subgrant Performance Report

- **Prompt 3:** Describe the challenges the LEA faced, the problems that were overcome, and key lessons learned. What changes were made as a result of this information in order to improve school and student outcomes?
- **Prompt 4:** Describe how the LEA will sustain improvements made.

Apportionments

First Apportionment	Reports 1 through Final
25 percent of the LEA's Final Allocation	Claimed expenditures less prior payment

The CDE will apportion funds approximately **12–16 weeks** after a reporting period has ended.

Capital Outlay (1)

LEAs **may claim** Capital Outlay expenditures for the following object codes:

- *6400-Equipment (computer systems only)*
- *6500-Equipment Replacement (computer systems only)*

Capital Outlay expenditures have a **very narrow focus**. No other Equipment/Equipment Replacement expenditures may be claimed within the 6000 object code series, as they do not align with the purpose and intent of the ESSA CSI LEA subgrant.

Capital Outlay (2)

Reporting Capital Outlay Expenditures in GMART

If reported expenditures in object code 6400–6500 total \$5,000 or more, the GMART will require a response to the following prompt:

- Does this expenditure include an item with a unit cost of more than \$5,000?

Capital Outlay (3)

Reporting Capital Outlay Expenditures in GMART

If **Yes**, the LEA must provide the date the *Title I CSI Capital Outlay Expenditures Request Form* was approved by the CDE.

If **No**, the LEA will not be prompted to provide additional information in the GMART and may continue with submitting its report.

Capital Outlay (4)

Review of the Title I CSI Capital Outlay Expenditures Request Form

- If the request is **approved**, the CDE will email the LEA and attach the approved form for confirmation.
- If the request is **not approved**, the CDE will email the LEA and return the form with relevant remarks/comments. Depending on the reason/s/ provided, the LEA may be able to resubmit for reconsideration.

If You Want to Revise the...

- Budget Summary and Narrative
 - Select the *Budget Summary* tab in GMART
- Funding Plan
 - It may be revised during any reporting period
- Expenditure Reports
 - Ensure current report is clear of data
 - Use the *Remarks* textbox to document changes

Reporting Tips (1)

1. If there are **no expenditures**, enter **\$0** in each **object code** and then submit the report.
2. When entering expenditure data, be aware that only numbers are allowed.
 - a) No decimals
 - b) No commas
 - c) No dollar signs

Reporting Tips (2)

3. If a **CSI-eligible school closes** anytime throughout the subgrant, the LEA must communicate this information through the ***Submit a Request*** tab in the GMART.

CDE ESSA CSI LEA Subgrant Closeout Instructions
are located at

<https://www.cde.ca.gov/sp/sw/t1/csileacloseout21.asp>.

Closeout Pointers (1)

- If the LEA has a **\$0 (zero)** cash balance, the GMART will prompt the LEA to closeout its subgrant.
- If the LEA has a **\$25 cash balance or less**, the GMART will ask the LEA if it would like to:
 - Continue expending its CSI LEA subgrant, or
 - Proceed to closing out its CSI LEA subgrant
- However, if the LEA has **more than a \$25 cash balance**, closeout can also be requested at any time.

Closeout Pointers (2)

Encumbrance vs. Legal Obligations

- LEAs may claim certain qualifying legal obligations incurred by the end of the subgrant period, even though the goods or services will not be received until after the subgrant period ends.
- Refer to Procedure 765 in the California School Accounting Manual for guidance on determining if an expenditure meets the threshold for a legal obligation.
- Funds **must be liquidated within 120 days** of the subgrant end date pursuant to Title 2, *CFR*, Part 200.344.

Closeout Pointers (3)

Fifteen percent of LEAs did not submit the final report for FY 2020–21 subgrant until after the deadline.

Implications

- Delays the apportionment process
 - CDE must meet internal deadlines to disperse final apportionment
 - Unused CSI funds revert to Title I, subpart 2 of Part A per ESSA, Section 1003(a)(g)(1)
- Persistent outreach efforts from CDE to LEAs

What's On Your Mind?



PART II: Federal Reporting



Federal Reporting Requirements

The CDE is required to meet **two separate reporting requirements** for ESSA, Section 1003 funds for CSI:

1. Consolidated State Performance Report (CSPR)
2. ESSA, Section 1003(i) for the state report card

What is the reporting period?

- The reporting period is a school year (SY) – any twelve-month period.
- Since the 2022–23 CSI LEA Subgrant crosses three SYs (2022–23, 2023–24, 2024–25), *three* Federal Reports are required.

ESSA, Section 1003(i) (1)

The ED provides examples of strategies that may be included:

- Increasing access to effective teachers or adopting incentives to recruit and retain effective teachers
- Increasing or redesigning instructional time
- Implementing interventions based on data from early warning indicators systems
- Reorganizing the school to implement a new instructional model

ESSA, Section 1003(i) (2)

Continued from the previous slide:

- Implementing strategies designed to increase diversity by attracting and retaining students from varying socioeconomic backgrounds
- Replacing school leadership with leaders who are trained for or have a record of success in low-performing schools
- In the case of an elementary school, increasing access to high-quality preschool

FY 2022–23 Federal Reporting Timeline (1)

Federal FY Reporting Time Period	Aligned to GMART Reporting Period
<p>SY 2022–23 <i>(March 13, 2023, to June 30, 2023)</i></p>	2
<p>SY 2023–24 <i>(July 1, 2023, to June 30, 2024)</i></p>	Final
<p>SY 2024–25 <i>(July 1, 2024, to September 30, 2024)</i></p>	N/A

FY 2022–23 Federal Reporting Timeline (2)

- To assist with tracking the numerous reporting timelines and performance periods, please visit the CDE CSI LEA Reporting Requirements web page at <https://www.cde.ca.gov/sp/sw/t1/csileagrptrpt.asp>.
- **Reporting At-a-Glance** shows the required report and reporting window for all active FYs.

FY 2022–23 Federal Reporting (1)

To streamline data collection, the SISO has combined the two federal reporting requirements with corresponding subgrant expenditure reporting periods.

The SISO will use the **GMART** to collect CSPR and ESSA, Section 1003(i) data.

FY 2022–23 Federal Reporting (2)

Grant Management and Reporting Tool Menu Bar

GMART Home	Funding Application	LEA Contact Info	CDE Contact Info	Budget Summary
Grant Management Reports	Federal Reports	Report History	GMART Requests	

Reference [Appendix 1](#) for long descriptive text.

FY 2022–23 Federal Reporting (3)

For each assigned subgrant period, the LEA will be required to provide the following information:

1. Amount of funds received by **each CSI school** (*not the LEA*)
2. Types of Strategies implemented with ESSA, Section 1003 funds

Defining “Funds Received” (1)

What does “**funds received**” mean?

The intention is not to consider “funds received” in fiscal terms or with a literal interpretation, but as the amount of CSI funds that were **made available** to the CSI-eligible school in the given time frame, with or without the actual cash revenue behind it.

Another way to frame it is, the amount of CSI funds **awarded** to or **allocated** to serve the school (not actual expenditures) within the given time frame.

Defining “Funds Received” (2)

For example, some LEAs “front load” or “credit” the full CSI allocation to their CSI-eligible school based on the Funding Plan and then set up an “accounts receivable” in anticipation of receiving the CDE payments.

In this example, the LEA would report the full amount of CSI funds “received” by the school in Federal Report 1, and \$0 in subsequent Federal Reports, because the school was already “awarded” and given access to their full allocation of CSI funds.

Defining “Funds Received” (3)

LEA and School Name	FY 2021–22 Funding Plan	Federal Report 1 (Closed)	Federal Report 2 (Closed)	Federal Report 3 (Active)	Types of Strategies	Total Across All Federal Reports (Read-Only)
<i>Sample Unified</i>	\$426,492	NA	NA	NA	NA	NA
<i>School A</i>	\$177,547	\$177,547	\$0	\$0	NA	\$177,547
<i>Total Distributed</i>	\$177,547	\$177,547	\$0	\$0	NA	\$177,547

Defining “Funds Received” (4)

Considering “funds received” as actual cash revenue, (i.e., waiting to receive payment from the CDE) complicates Federal Reporting because it may require up to four months for a payment to be processed by the CDE and received by an LEA.

This may cause an LEA to report inaccurately, due to actual cash revenue being received outside of the given time frame, especially during the final Federal Reporting window.

Defining “Funds Received” (5)

For example, an LEA states:

“The remaining CSI funds will be submitted in the next Federal Report since the funds were received in December 2022 and January 2023 which is outside of the July 1, 2022, through September 30, 2022, time frame.”

As the **final** Federal Report for the subgrant, there are no more Federal Reports, and the “next” Federal Report belongs to a different FY for a different subgrant.

Defining “Funds Received” (6)

- The GMART contains programmatic logic to assist users in submitting Federal Reports accurately.
- A **red error message will display** if an LEA reports a dollar amount greater than the dollar amounts provided in the LEA’s Funding Plan.
- Reporting funds received from one FY into the Federal Report of another FY will result in an LEA over-reporting their CSI subgrant for a particular FY.

Defining “Funds Received” (7)

LEA and School Name	FY 2021–22	Federal Report (Active)	Types of Strategies	Federal Report 2 (Closed)	Total Across All Federal Reports (Read-Only)
<i>Sample Unified</i>	\$426,492	NA	NA	NA	NA
<i>School A</i>	\$100,859	\$120,000	Increasing access to effective teachers	\$0	\$120,000

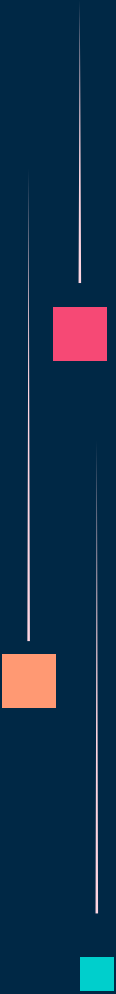
ERROR: The amount reported exceeds the allocated amount by \$19,141. Please revise the amount in the Federal Report or the amount allocated in the Funding Plan.

Defining “Funds Received” (8)

Summary

- Federal Reports are completed for **each school year for each CSI subgrant**.
- Federal Reports are **required**, even if an LEA closes out its CSI subgrant early.
- Consider **funds received** as the amount **made available to, awarded to, or allocated** to serve the school within a specified time frame.

What's On Your Mind? (2)



PART III: Federal Program Monitoring



School Support and Improvement Reviews

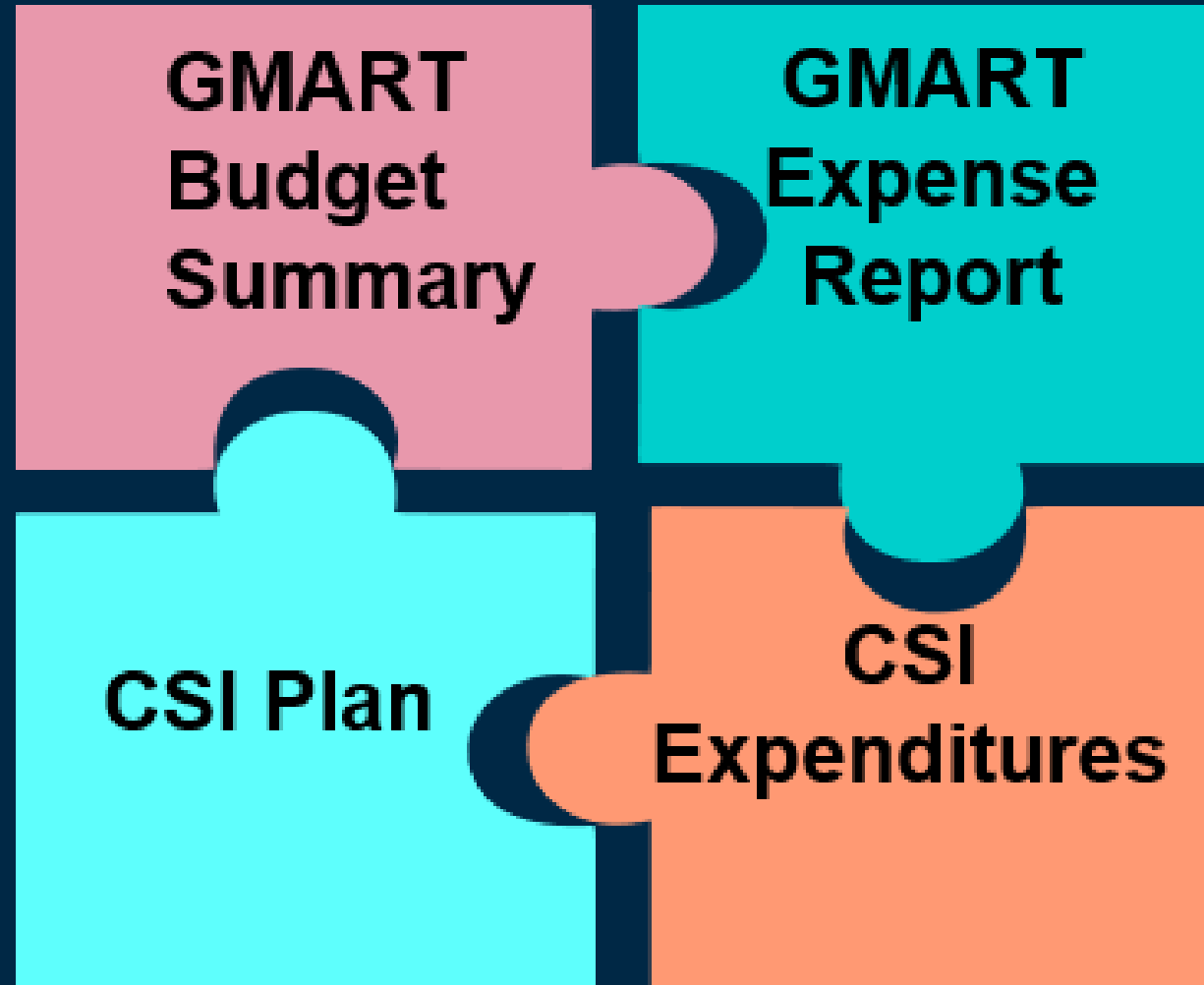
For LEAs participating in the FPM process for Compensatory Education, your review will include **an additional, separate monitoring instrument for School Support and Improvement (SSI)** if your LEA has schools that were identified for school support and improvement, including schools identified for CSI.

Expenditure Evidence Reviewed

- GMART Reports
- General ledger for CSI expenditures (*Resource Code 3182*)
- School improvement plan (*CSI plan*)
- Position control report for staff funded **in whole or in part** with CSI funds
- Duty statements for staff funded **in whole or in part** with CSI funds
- Time and effort records

How Are CSI Expenditures Reviewed?

Pieces
of the
Puzzle



FPM SSI Review Resources

CDE Compliance Monitoring

(includes program instruments and LEAs selected for reviews)

<https://www.cde.ca.gov/ta/cr/>

CDE SSI Program Instrument Checklist (see *new* Monitoring tab)

<https://www.cde.ca.gov/sp/sw/t1/csi.asp>

Have Monitoring Questions?

Title I Monitoring and Support Office

916-319-0854

[TIMSO@cde.ca.gov](mailto:TIMS0@cde.ca.gov)

ESSA CSI Resources (1)

CDE Comprehensive Support and Improvement

<https://www.cde.ca.gov/sp/sw/t1/csi.asp>

CDE Comprehensive Support and Improvement Webinars

<https://www.cde.ca.gov/sp/sw/t1/csiwebinars.asp>

CDE Grant Management and Reporting Tool

<https://www3.cde.ca.gov/gmart/gmartlogon.aspx>

CDE GMART Instructions

<https://www.cde.ca.gov/sp/sw/t1/gmartinstructions.asp>

ESSA CSI Resources (2)

CDE Indirect Cost Rates

<https://www.cde.ca.gov/FG/ac/ic/>

CDE ESSA CSI LEA Authorized Use of Funds

<https://www.cde.ca.gov/sp/sw/t1/csileaauthusefunds.asp>

CDE Title I CSI Capital Outlay Expenditures Request Form

<https://www.cde.ca.gov/sp/sw/t1/documents/csicapexform.pdf>

CDE Continuous Improvement Resources

<https://www.cde.ca.gov/sp/sw/t1/continuousimprovement.asp>

ESSA CSI Resources (3)

CDE CSI LEA Reporting Requirements

<https://www.cde.ca.gov/sp/sw/t1/csileagrnrpt.asp>

CDE California School Accounting Manual

<https://www.cde.ca.gov/fg/ac/sa/documents/csam2019complete.pdf>

Have CSI Reporting Questions?

Reach us in one of two ways....

- Submit a GMART Request or
- Email us at SISO@cde.ca.gov

Appendix 1: Long Description for Slide 32

Return to [Slide 32](#) Title: FY 2022–23 Federal Reporting (2)

Two rows that display GMART menu tabs:

Row 1: GMART Home; Funding Application; LEA Contact Info; CDE Contact Info; Budget Summary

Row 2: Grant Management Reports; Federal Reports (with an orange background); Report History; GMART Requests