



Kentucky Department of

Our Children,

Our Commonwealth

Education

Title I, Part A District Coordinator Webinar

April 30, 2020



Logistics

- ▶ To submit a question, send an email to tara.rodriguez@education.ky.gov
- ▶ This webinar will be recorded and posted on the Title I Documents and Resources webpage.



Recap from March Webinar



- ▶ **Survey responses**
- ▶ **Monitoring of the schoolwide plan and its implementation**
- ▶ **Updates and reminders**

Agenda



- ▶ **GMAP updates and reminders**
- ▶ **Equitable services**
- ▶ **Time and effort reporting**
- ▶ **Inventory management**

Focus on the Pre-Planning Phase

- ▶ Review the current plan to see how funds were allocated for the 2019-2020 school year. Determine if funds were meeting the targeted areas in your Needs Assessment and CDIP.
- ▶ Consult with stakeholders in the development of the FY21 Title I plan (ESSA Section 1112(a)(1)(A).
- ▶ Consulting with building-level and district administrators, and incorporating other federal programs along with SBDM councils, parents and community members, will provide the feedback necessary for developing your plan.



Planning Phase: Stakeholder Consultation

- ▶ Stakeholder consultation may need to include surveys, conference calls or online meetings.
- ▶ During consultation, focus on the purpose of the grant, which is to improve academic achievement of the disadvantaged.
- ▶ Ask for feedback on how to meet challenging state academic content and achievement standards so all students are successful.
- ▶ These conversations will be included in the District Requirement section of GMAP.
- ▶ Remember, consultation should be ongoing.



Title I, Part A Sections in GMAP



- ▶ Introduction: District Requirements
- ▶ District Set Aside
- ▶ Personnel Details—Districtwide
- ▶ School Program Description
- ▶ School Eligibility
- ▶ PPA List
- ▶ School Personnel and Program Description
- ▶ Services to Private Schools
- ▶ Budget
- ▶ Budget Overview
- ▶ Budget Overview Plus/Minus
- ▶ Consolidated State Performance Report Details
- ▶ Related Documents

“Related Documents” Page in GMAP

- ▶ Your equitable services packet upload does not belong on this page. It should be uploaded in the District Document Library. The Related Documents page can be used to upload supplementary documents as needed.
- ▶ If the district received a schoolwide program waiver for one or more of its schools, approval documentation should be uploaded here.



Equitable Services Consultation



▶ How do I complete consultation during COVID shutdowns?

- KDE recommends using electronic means (phone and video conferencing). The consultation packet is a fillable PDF and can be sent as an email attachment or shareable folder. It can accept electronic signatures.
- Private school student data and planning for services for 2020-2021 must complete the upcoming GMAP application. The consultation packet must be uploaded as part of the process. Details on how to provide the upload are forthcoming.

Equitable Services for 2019-20 School Year

► What if I cannot complete services designated for the 2019-2020 school year?

- There are several options. It may be necessary to change the types of services provided. In lieu of one-on-one services for students, consider computer-based programming.
- Consider using funds designated for students to allow eligible private school teachers to complete online professional learning or for additional family engagement resources.
- Consider offering summer services.
- Services could be delayed until next year and applicable funding carried over to next school year.
- However, the delay of services should be a last resort and any revision of services must be made through consultation with each private school. Equitable services provisions are still in effect during this time.





Questions?

Helpful Tips and Resources

- ▶ To reset your session timeout clock and avoid being logged out while you are working, hover over “Save and Go To” and click “Current Page” often.
- ▶ Please do not use the “Back” button to maneuver through GMAP. Always use the “Save and Go To” button for “Next Page” or “Previous Page.”
- ▶ The “Help for Current Page” is in the main navigation window. This provides additional support for the page you are working on. The “District Set Aside” section has a drop-down explanation for each allowable set aside.
- ▶ Opening GMAP in two different browsers will allow you to toggle back and forth between the “Help for Current Page” explanation and what you are currently working on.



Approval Workflow

- ▶ The following steps take the application from “Not Started” to “KDE Consultant Approved”/“Returned Not Approved.”

Workflow Step	Role Required to Perform Step	Sends Email To	Next Available Steps
Not Started	Occurs when KDE Loads Initial Allocation	None	Draft Started
Drafted Started	District Consolidated Update	None	Draft Completed
Draft Completed	District Consolidated Director	District Finance Officer	District Finance Officer Approved District Finance Officer Returned Not Approved
District Finance Officer Approved	District Finance Officer	District Superintendent	District Superintendent Approved District Superintendent Returned Not Approved
District Superintendent Approved	District Superintendent	KDE Consolidated Consultant	KDE Consolidated Consultant Approved KDE Consolidated Consultant Not Approved
KDE Consolidated Consultant Approved	KDE Consolidated Consultant	District Consolidated Director District Finance Officer District Superintendent	Revision Started



Helpful Tips and Resources: Validation

- ▶ On the “Sections” page there is a column titled “Validation.”
- ▶ Validations are business rule checks put in place to ensure quality of data being submitted.
- ▶ The system automatically runs validation as the application is completed.
- ▶ There are two types of validation messages:
 - **Errors:** Prevent submission of application
 - **Warnings:** Point out potential issues, but allow submission



More Helpful Tips and Resources

- ▶ To help with application requirements, resources are provided on [KDE's "Documents and Resources" page](#) and the GMAP "Help for Current Page."
- ▶ Also refer to [KDE district set-aside guidance](#).
- ▶ Consulting these resources can help reduce errors and omissions before the application is submitted.
- ▶ Details are forthcoming for training on completing the Title I application in GMAP.



Consolidated Checklist

- ▶ The Consolidated Checklist is the last item on the “Save and Go To” menu and last on the “Sections” page.
- ▶ The checklist will be used by your KDE consultant in reviewing the application for approval.
- ▶ It is a good method of communication between the district and KDE.
- ▶ After the application has been reviewed, you will receive an email stating it was approved or not approved.
 - Please go to the Consolidated Checklist to see areas checked “OK” or “Attention Needed.” For areas needing attention, look at the check boxes on the left side and notes under each section and make the required corrections.



Getting Approval

- ▶ These steps can help you get your application approved faster. Get the application approved as quickly as possible so funds will be available to spend.
- ▶ Funds cannot be spent until the *entire* consolidated application is approved.
- ▶ Funds are intended to be spent on students in the current school year. For example, FY 2021 funds should be spent on students in the 2020-2021 school year.



KDE Support and Tips for Application Process



- ▶ Contact your [Title I, Part A consultant](#) if you have questions.
- ▶ Upcoming training opportunity
- ▶ Submit application on time. Missing deadlines can add points to a district's risk assessment and increase the likelihood of being selected for program monitoring.
- ▶ Submit revisions in timely manner.



Questions?

Title I Findings in 2019 Consolidated Monitoring

- ▶ **22% of findings were in fiscal management**



Fiscal Management—Breakdown of Findings

- ▶ **28% of findings were due to misalignment between GMAP and MUNIS**
- ▶ **24% of findings were in time and effort reporting**
- ▶ **16% of findings were due to lack of allowability procedures**
- ▶ **12% of findings were due to lack of Title I complaint procedures**
- ▶ **8% of findings were due to lack of inventory/disposal of equipment procedures**



Code of Federal Regulations: Allocable Costs

(a) A cost is allocable to a particular Federal award or other cost objective if the goods or services involved are chargeable or assignable to that Federal award or cost objective in accordance with relative benefits received. This standard is met if the cost:

(1) Is incurred specifically for the Federal award;

(2) Benefits both the Federal award and other work of the non-Federal entity and can be distributed in proportions that may be approximated using reasonable methods; and

(3) Is necessary to the overall operation of the non-Federal entity and is assignable in part to the Federal award in accordance with the principles in this subpart.

Source: Code of Federal Regulations [2§200.405, Allocable Costs](#) and [2§200.403, Factors Affecting Allowability of Costs](#)



Time and Effort Reporting

- ▶ Time and effort must be collected for all employees whose salaries are paid in whole or in part with federal funds.
- ▶ If a cost benefits two or more projects or activities in proportions that can be determined without undue effort or cost, the cost should be allocated to the projects based on proportional benefit (2 CFR 200.405(d)).
- ▶ If proportions cannot be determined, the costs may be allocated or transferred to benefited projects on any reasonable documented basis (2 CFR 200.405(d)).

Sources: [2 CFR 200.430](#), [2 CFR 200.405](#)



Standards for Documentation of Personnel Expenses: 2 CFR200.430(i)(1)



- ▶ (i) *Standards for Documentation of Personnel Expenses (1)* Charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must:
 - (i) Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;
 - (ii) Be incorporated into the official records of the non-Federal entity;
 - (iii) Reasonably reflect the total activity for which the employee is compensated by the non-Federal entity, not exceeding 100% of compensated activities (for IHE, this per the IHE's definition of IBS);
 - (iv) Encompass both federally assisted and all other activities compensated by the non-Federal entity on an integrated basis, but may include the use of subsidiary records as defined in the non-Federal entity's written policy;
 - (v) Comply with the established accounting policies and practices of the non-Federal entity

Standards for Documentation of Personnel Expenses: 2 CFR200.430(i)(1) (cont).

- ▶ (vii) Support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one Federal award; a Federal award and non-Federal award; an indirect cost activity and a direct cost activity; two or more indirect activities which are allocated using different allocation bases; or an unallowable activity and a direct or indirect cost activity.
- ▶ **Cost objective** means a program, function, activity, award, organizational subdivision, contract or work unit for which cost data are desired and for which provision is made to accumulate and measure the cost of processes, products, jobs, capital projects, etc. A cost objective may be a major function of the non-federal entity, a particular service or project, a federal award — [2 CFR 200.28](#).



Semiannual Certification

- ▶ Personnel whose salary is paid in whole from Title I funds (single cost objective)
- ▶ After the fact
- ▶ Account for the total activity and must indicate the period covered by the certification
- ▶ Signed by employee and supervisor with first-hand knowledge of the work performed
- ▶ Every six months (at least twice a year)



Personnel Activity Reports



- ▶ Personnel working with more than one federal program (or combination of federal and nonfederal programs—multiple cost objectives)
- ▶ Shows the number of hours the employee worked directly with Title I and other duties
- ▶ Reflects an “after-the-fact distribution” of the employee’s actual activity
- ▶ Must account for the percentage of time for which the employee is paid from each program
- ▶ Accounts for total activity
- ▶ Signed by employee and supervisor with first-hand knowledge of the work performed
- ▶ Prepared at least monthly and coincides with one or more pay periods

Tips for Time and Effort

- ▶ **Sample Personnel Activity Reports and Semi-Annual Certifications are available in [KDE Title I Sample Documents](#).**



Substitute System for PARs

- ▶ Employee's schedule must include multiple activities or cost objectives
- ▶ Employee must work a set schedule
- ▶ Employee may not work on multiple activities or cost objectives at the same time
- ▶ A district that wishes to use a substitute system for time and effort reporting must contact their KDE [Title I Consultant](#).
- ▶ More information on the substitute system is available in the [KDE Title I, Part A Handbook](#)



Budget Estimates vs. After-the-Fact Reconciliation 200.430(i)(1)(viii)

- ▶ (viii) Budget estimates (i.e., estimates determined before the services are performed) alone do not qualify as support for charges to Federal awards, but may be used for interim accounting purposes, provided that:
 - (A) The system for establishing the estimates produces reasonable approximations of the activity actually performed;
 - (B) Significant changes in the corresponding work activity (as defined by the non-Federal entity's written policies) are identified and entered into the records in a timely manner. Short term (such as one or two months) fluctuation between workload categories need not be considered as long as the distribution of salaries and wages is reasonable over the longer term; and
 - (C) The non-Federal entity's system of internal controls includes processes to review after-the-fact interim charges made to a Federal awards based on budget estimates. All necessary adjustment must be made such that the final amount charged to the Federal award is accurate, allowable, and properly allocated.

Source: [2 CFR 200.430](#)



Reminder: Inventory Management

- ▶ The financial management system of each non-federal entity must provide “effective control over, and accountability for, all funds, property and other assets. The non-federal entity must adequately safeguard all assets and assure that they are used solely for authorized purposes.” [2 CFR 200.302\(b\)\(7\)](#)
- ▶ Federal Department of Education: [Fact Sheet for Repurposing Federal Equipment and Supplies to Combat COVID-19](#) This document outlines temporary flexibility for repurposing existing equipment and supplies to meet the immediate needs due to the COVID-19 national pandemic.

Resource: [Title I, Part A Purchases: Inventory Management and Labeling, Kentucky Department of Education](#)



Resources

- ▶ [KDE COVID-19 web page](#)
- ▶ [Title I, Part A Purchases: Inventory Management and Labeling, Kentucky Department of Education](#)
- ▶ [Title I Handbook, Kentucky Department of Education](#)
- ▶ [Arizona Department of Education Time and Effort document](#)
- ▶ [Texas Education Agency Federal Time and Effort Reporting Guidance Handbook](#)



May Webinar



▶ **Thursday, May 28, 10 a.m. ET**