E-Gap & LEA Accounting
May 2, 2024

Agenda

- Flow of Allocations/Carryover

- ES-2's

- Budget Amendments and e-Gap

- Adding or Removing Users

2024

FY 2025 Federal Allocations

- The first part of July, Building Eligibility data is downloaded from the Socioeconomic Portal.

- Reconfigurations are reviewed and adjusted before the data is loaded into e-Gap if possible.

- Randy Holman and Stacie Black receive information from the Federal Government and information from Federal Programs to calculate allocations.

- Allocations are emailed to LEA's once signed by Dr. Mackey.

- After allocations are emailed to LEA's, they are loaded into e-Gap.

- Once allocations are loaded into e-Gap, the LEA can start the budget process.

- The application must be Superintendent Approved before it is reviewed.

- Application must be Final Approved to complete an ES-2. Final Approval of the application automatically loads the allocation into the ES-2.

FY 24 Carryover Funds

- Financial Statements are due November 1st.

- Financial Statements must be submitted, reviewed and approved.

- Final Expenditure Report (FER) must be submitted and Final approved once cleared to complete. The FER cannot be started if there is an application or ES-2 outstanding. Once the FER is started, no changes may be made to an application or an ES-2.

- Approval of the FER automatically loads available carryover into the 2025 application as incoming carryover.

- Program applications must be revised to include carryover amount.

- Revised application final approved loads carryover into the ES-2.

- System-wide budget amendment must be submitted and approved by LEA Accounting to draw down carryover funds.

2024

ES-2 Contacts

Jalisa Butts – County

Thu Nguyen – City

Brady Vaughn/Subrena Davis – Charter Schools

Jalisa Butts – LETRS and Stronger Connections – All LEAs

Thu Nguyen – CT Equipment and JAG – All LEAs

Brady Vaughn – CHANCE – All LEAs

ES-2's – August Deadline

$ The SDE has a cut-off for payments from the Comptrollers Office at the Fiscal Year end. This deadline applies to State and Federal Funds paid by Finance.

₽ This does not mean you cannot submit ES-2s, it only means they will not get paid during the State's Closeout.

⏱ The deadline is usually in early August. SDE will not know the deadline until the Comptrollers office issues the closeout information.

⚠ Once SDE knows the deadline, the LEAs will be notified.

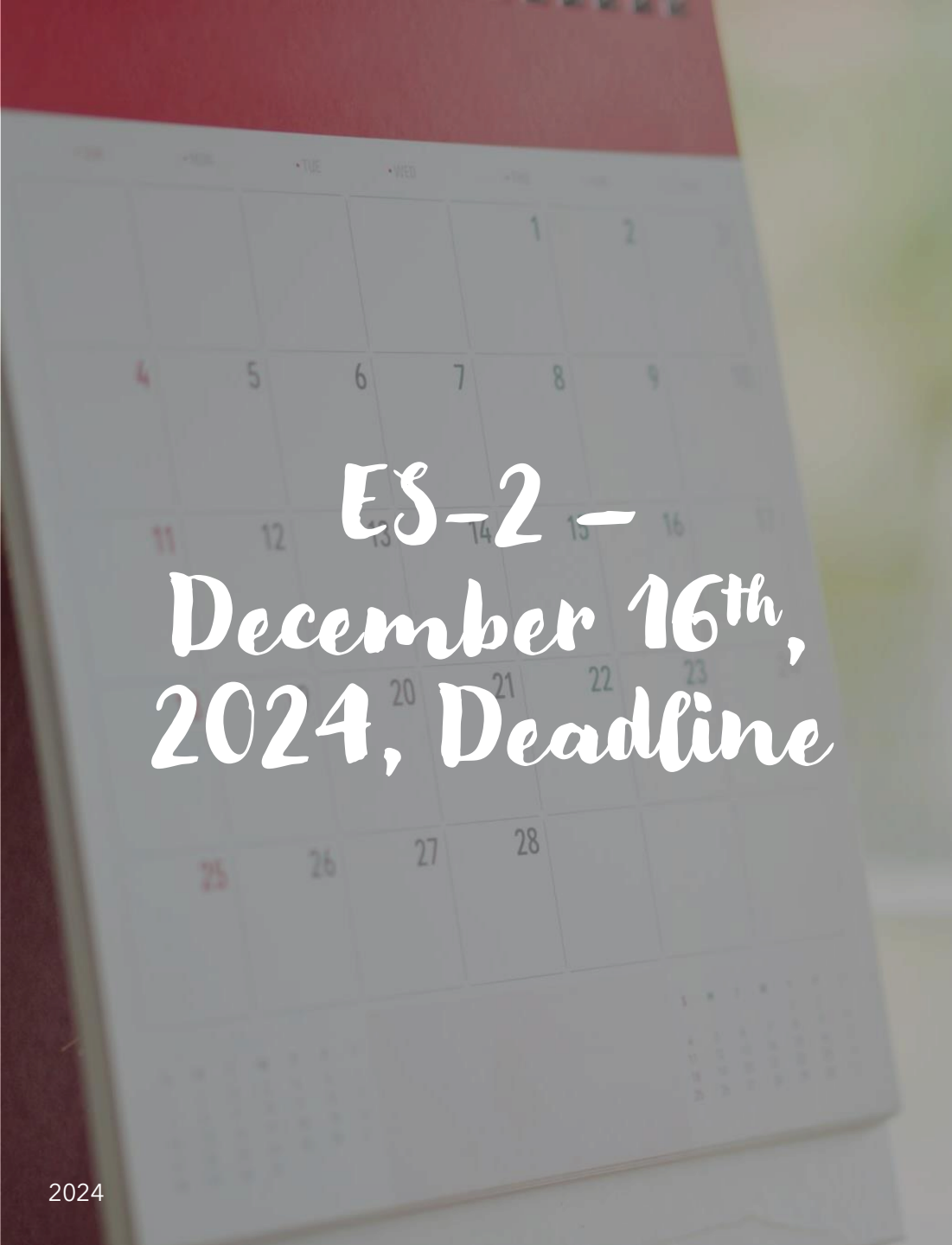**💵** Reimbursements will resume in October once closeout is complete.

ES-2's – October 15th Deadline

This applies to Special Education State Funds and JAG. The deadline is on the ES-2 and in the instructions for completing the ES-2.

This is usually for August and/or September expenditure reimbursement.

If you have not submitted an ES-2, please do so now.

The ES-2's should be submitted monthly. Do not wait until year end to submit.

ES-2 – December 16th, 2024, Deadline

- Final date to submit an ES-2 for prior year carryover funds or any funds that expired (4288, 4289, 4295, 4298 and any grants funded by ARP ESSER).

- This includes e-Gap and paper ES-2s.

NOTE: If cash received is less than the total expenditures in a grant when you complete the FER, the FER approval automatically generates an ES-2 for the difference. If you do not submit your financial statements on time, you need to draw down the funds prior to being notified to complete the FER. If a grant is closing or has closed, the automatic FER process will not produce a payment because the funds will be unavailable to draw down from the USDE. Only draw down what you spent to avoid a cash management issue.

2024

Budget Amendments and e-Gap

Final Budget Amendments are due June 15, 2024

Review of Budget Amendments

Paperwork submitted and logged in

E-Gap applications submitted and approved

Critical coding errors cleared

Business rules errors cleared (unless exception is needed)

Budget Amendments and e-Gap (cont.)

- Budget grids in application should agree to budget grids from accounting file (in AIM under optional reports print Budget e-Gap grid and compare to e-Gap application grid)

Object Code	010-199 - Salaries	200-299 - Employee Benefits	300-399 - Purchased Services	400-499 - Materials + Supplies	910 - Indirect Costs	Total
Function Code						
1100 - Instruction	1,219,809.78	314,754.46	0.00	312,657.33		1,847,221.57
2190 - Other Student Support Services	0.00	0.00	12,006.60	32,503.67	0.00	44,510.27
2215 - Instructional Staff Development Services	0.00	0.00	107,993.52	0.00	0.00	107,993.52
6000-6999 - General Administrative	114,860.00	34,706.00	9,147.76	0.00	42,527.52	201,241.28
9140 - Preschool	0.00	0.00	90,000.00	0.00	0.00	90,000.00
Total	1,334,669.78	349,460.46	219,147.88	345,161.00	42,527.52	2,290,966.64
					Adjusted Allocation	2,290,930.64
					Remaining	-36.00

Function Code	Salaries (010-199)	Employee Benefits (200-299)	Purchased Services (300-399)	Materials and Supplies (400-499)	Capital Outlay (500-599)	Other Objects (600-899)	Indirect Cost (910)	Fund Transfers (920-929)	Other Fund Uses (931-999)	Total
1100	$1,219,809.78	$314,754.46	$0.00	$312,657.33	$0.00	$0.00	$0.00	$0.00	$0.00	$1,847,221.57
2110										$0.00
2120										$0.00
2130										$0.00
2140										$0.00
2150										$0.00
2160										$0.00
2170										$0.00
2180										$0.00
2190	$0.00	$0.00	$12,006.60	$32,503.67	$0.00	$0.00	$0.00	$0.00	$0.00	$44,510.27
2210										$0.00
2215	$0.00	$0.00	$107,993.52	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$107,993.52

Budget Amendments and e-Gap (cont.)

- Title I set asides should be budgeted according to desk review codes using a pooled cost center code in the 8000-9000 range…exception is Parent and Family Engagement coded to local school cost centers

Set Aside (Current Year Allocation)	Amount
Administrative	$ 65,855.46
Indirect Costs	$ 22,081.18
Professional Development	$ 15,705.64
Neglected	$ 0.00
Delinquent	$ 0.00
English Language Acquisition	$ 6,000.00
Total Parent and Family Engagement (1% minimum)	$ 5,862.52
Migrant	$ 0.00
Homeless	$ 1,000.00
Comprehensive Support and Targeted Support Activities	$ 25,000.00
☑ The district certifies that it does not need the full 20% required set-aside to meet its commitments.	
Transportation for Public School Choice	$ 0.00
Transportation for Foster Care	$
Other District Initiatives	$ 209,460.96
Alternative School Teacher ($69,613.29), Student Services Hearing Officers/Attendance ($99,587.53) and Security Company ($35,295.66) Parent Liaison Stipend (3 Schools) Salary & Benefits $4964.48)	

2024

Budget Amendments and e-Gap (cont.)

Administrative Expenditures – Function Code 6XXX, Cost Center 8XXX

Indirect Costs – Function Code 6910; Object Code 910

Professional Development – Function Code 2215, Cost Center 8XXX

Neglected – Program Code 1850, Cost Center 8XXX

Delinquent – Program Code 1890, Cost Center 8XXX

English Language Acquisition – Program Code 1851, Cost Center 8XXX

**Parent and Family Engagement – Function Code 2190, <u>Local School Cost Center for 90% and Pooled for 10%</u>**

Migrant – Program Code 1852, Cost Center 8XXX

Homeless – Program Code 1750, Cost Center 8XXX

Comprehensive Support and Targeted Support Activities – Program Code 1815, Cost Center 8XXX

Transportation – Use Transportation Function Code and Program Code

Other District Initiatives – Code to match expenditures with Cost Center 8XXX

Current Year Allocation ONLY Year "0"
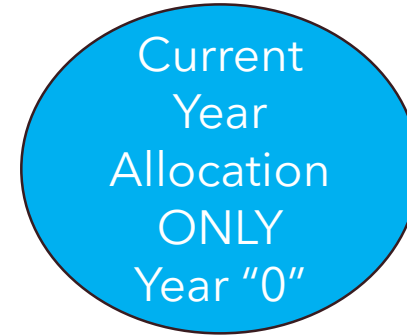
Budget Amendments and e-Gap (cont.)

- Carryover is listed on the set aside page under Carryover/Additional Funds …NOTE: only list amount going to the schools (PPA Page) (remember to update PPA page for carryover)

Total Title I Adjusted Allocation	$ 2,006,568.00
Carryover/Additional Funds to be Available for PPA (optional)	$ 280,022.12

Budget Amendments and e-Gap (cont.)

- The allocation per cost center + 90% of the 1% parent and family engagement set aside should equal the amount budgeted to each cost center as shown on the PPA Page.

School Code	School Name	Low Income		Actual Allocation		90% Portion
		Percent	Public Count	PPA	Public Amount	
063-0010	Holt Elementary School	100.00%	419	$675.59	$283,072.21	$1,539.54

- NOTE: if you are sending carryover to the local schools, this page MUST be revised after entering the amount sending to the schools as shown on previous slide.

Budget Amendments and e-Gap (cont.)

FTEs

FTEs Paid With Title I-SWP Funds

FTE	Category
0.90	Administration
1.33	Clerical
15.83	Teachers
10.50	Instructional Paraprofessionals
	Non-Instructional Paraprofessionals
	Media Specialists
	Reading Coaches
	Counselors
	Nurses
	Parent Involvement Resource
0.30	Other .1 Asst Principal(Matthews), .1 Asst Principal(Taylorville Primary), .1 Asst Principals(Vance)
2.75	Other .5 Student Services Coor(Homeless Liaison), 2.25 ESL Specialists

Part-Time Personnel

Part-Time Personnel Paid With Title I-A, Schoolwide Funds

Count	Category
1.00	Part-Time Personnel Count

FTE's – the % of time employee works in a program

Calculated by total insurance budgeted divided by 12 months of insurance ($9600)

All FTE's must be programmatically approved

Insurance FTEs should never exceed the approved FTEs in e-Gap

At year end, any salaries paid but not budgeted must be budgeted by revising e-Gap

Budget Amendments and e-Gap (cont.)

Our review of all other e-Gap is as follows:

- Verify budget details and estimated costs agree to the coding in the budget file.

- Verify FTE's.

- Verify e-Gap Grid agrees to the grid pulled from the budget file in AIM for each grant.

- Verify Indirect cost budgeted does not exceed the maximum allowed.

- Verify administrative costs do not exceed maximum allowed.

E-GAP – New User Set Up

- New Superintendent is set up by SDE – (Leah Johnston or Jennie Sasser)

- Superintendent or his/her designee set up everyone else

- SDE can set up anyone else if emailed by the Superintendent

- SDE needs the name, email address, phone number, and the roles/grants employee is responsible for

- Make sure to update email addresses in e-Gap if they change

- Remove users as they leave your system

- NOTE – if moving between systems update your profile with your new email address and phone numbers

2024

Thank you

Leah Johnston

334-694-4628

ljohnston@alsde.edu

Post-Conference
Thursday Workshops