

21st Century Guide to Iowa Program Budgets

Current grantees, please review your grant budgets to ensure you are spending 100% of your annual grant award. Use the table below to provide a financial timeline for your program. Put deadlines in your calendar and set up meetings to occur throughout the grant year to cover these areas.

FINANCIAL EVENT	QUESTIONS TO ADDRESS	POTENTIAL ISSUES
Plan your next year budget	What steps will I take to monitor my budget? What regular meetings do I need?	Unspent grant funds, overspent grant funds
Review your budget	Do any categories have too much money? Are any underfunded?	Watch your required percentages (PD, Evaluation)
Line item adjustment	Was your line item adjustment approved by IDOE?	Adjustments not approved can be disallowed.
QUARTER 1 (July 1- Sept 30)	How close to your estimated expenses are you? Are adjustments needed?	Adjust line items in budget spreadsheet, email to Vic, and schedule phone conference for approval.
Federal Grant Year ends Sept 30 th	First Quarter budgets end the Federal grant year.	
QUARTER 2 (Oct 1- Dec 31)	How close to your estimated expenses are you? Are adjustments needed?	Adjust line items in budget spreadsheet, email to Vic, schedule phone conference for approval
Review your budget	Do any categories have too much money? Are any underfunded?	Watch your required percentages (PD, Evaluation)
Line item adjustment	Was your line item adjustment approved by IDOE?	Adjustments not approved can be disallowed.
QUARTER 3 (Jan 1-March 31)	How close to your estimated expenses are you? Are adjustments needed?	Adjust line items in budget spreadsheet, email to Vic, schedule phone conference for approval
Review your budget	Are you close to spending 100% of your grant award for the year?	Unspent money will not be added to next year's budget
Line item adjustment	Was your line item adjustment approved by IDOE?	Adjustments not approved can be disallowed.
QUARTER 4 (April 1- June 30)	How close to your estimated expenses are you? Are adjustments needed?	
State Fiscal Year Ends June 30 th We need all expenses by August 14th	Make sure you send all your expenses that occur before July 1 (the previous school year)	If you fail to send in your last year expenses before the deadline, reimbursement may not be possible.
First Year Grantees with unspent balance	Did you formally request a carryover? Send request before July 31 st .	Carryover is not guaranteed. First year grantees must provide reasons why carryover is needed. All carryover must be approved by IDOE.
Did you overspend your grant award?	How did this happen? Are you monitoring your budget every month? Every quarter?	We cannot provide more funding than the contract amount in the grant award.

BUDGET FREQUENTLY ASKED QUESTIONS

1) What steps do I need to take to have my line item adjustments approved?

- A) Change your budget spreadsheet and describe each line item change (transfer \$500 from Supplies into Transportation)
- B) Email your proposed change to Vic (vic.jaras@iowa.gov) and provide a contact number and proposed time to talk about these changes.
- C) Phone conference to discuss budget changes
- D) If approved, you will receive an email from Vic that your changes are approved. Keep this for your records.
- E) Note that some categories like Professional Development have a minimum requirement of 5% (do not transfer funds from this line item). Others like Evaluation have a limit of 4% and Administration has a limit of 8%. A transfer request that proposes to transfer from PD or go over in Evaluation or Administration will be denied.
- F) Mail in your budget spreadsheet with the approved changes documented.

2) When do I need an amendment?

An amendment is needed for major changes in the grant such as a change in contract dates, buildings or locations where services are provided. Budget changes of more than 10% need to be documented with a formal amendment.

3) Is there an amendment request form?

Yes. The worksheet gathers the information needed for IDOE to create a formal amendment to your grant. Before you fill out the worksheet, email Vic to inquire if an amendment is needed to resolve your change.

<https://iowa21cclc.wikispaces.com/file/view/BLANK%20AMENDMENT%20WORKSHEET%20FOR%20GRANTEES.docx/517835856/BLANK%20AMENDMENT%20WORKSHEET%20FOR%20GRANTEES.docx>

4) What is the process for an amendment?

After the worksheet data is complete, if the request is approved by the program officer (Vic), then an amendment form is filled out at the DE and then requires 3 additional signatures at the DE to be official. Sometimes, a meeting request is generated for the program officer to explain why the amendment is needed.

Once an amendment is approved and signed, it will be emailed as a PDF for a grantee signature and then you are notified of the amendment being enacted via email.

5) What is an automatic denial?

The IDOE makes every effort to respond to and assist grantees with their budget and other requests in a timely manner. However, we cannot keep individual items ON HOLD for an unspecified period of time. It is the responsibility of the Grant Program Director to make sure that they follow up on their requests for budget changes, line item adjustments, carryover or other changes within 14 days. When the IDOE has not had ongoing communication on an item

for 14 days, we must consider it automatically denied. Note: Every program director should have the IDOE Consultant email (vic.jaras@iowa.gov) in their contact list and office phone (515)-242-6354 and cell phone in their phone contact list. In Iowa, grantees have the ability to directly communicate with the SEA contact for 21st CCLC Consultant.

6) What is a required quarterly budget meeting?

States (SEA) are required to do perform ongoing Risk Assessment for all applicants and grantees for the 21st CCLC grant. If you had some budget issues last year, you may be required to have quarterly budget meetings with the IDOE for additional guidance, monitoring and Risk Assessment.

7) **Who is responsible to schedule the meeting?** The grantee is responsible to set up a time to schedule a phone conference with the IDOE to review their quarterly budget BEFORE it is submitted for payment.

8) **What if the meeting is not scheduled and the spreadsheet is mailed normally?** The quarterly claim will NOT be paid until the required budget meeting has been held. The first signature required to pay a quarterly claim is from the IDOE consultant. Additionally, non-compliance with this monitoring and risk assessment effort may require a follow up meeting involving additional district or organizational stakeholders.

9) **Can I put in a request for Carryover in year 2 of a 3 year grant?** Yes, if you have exceptional circumstances beyond your control that prevented the operation of your program. For example, a tornado, flood, fire or other natural disaster. Remember that Carryover is NEVER automatic, but is something you must apply for and be approved before it can occur.

10) **Can I put in a request for Carryover in years 4 or 5?** **No.** This policy has been well established. Grant agreements have language that reads “no carryover in years 4 and 5”. However, how could you do a carryover in year 5? Carryover would always take place in the year leading into the next. Carryover for year 4 would occur from unspent funds in year 3. Carryover in year 5 would have to occur with unspent funds from year 4.

11) **If our program does not spend all of our annual grant award, what happens to that money?** The funds are reserved for program expenses. If a state cannot spend all of its program funds before September 30th, those funds must be returned to the US Dept. of Education.

12) If I am not sure about an expense for my program, who can I ask?

Districts and organizations have finance offices. You should always check your local finance policies.

Email vic.jaras@iowa.gov with questions about 21st CCLC grant specific allowable expenses.

13) **What records to we have to keep track of?** A State and a sub-grantee shall keep records that fully show:

- (a) The amount of funds under the grant or sub-grant;
- (b) How the State or sub-grantee uses the funds;
- (c) The total cost of the project;
- (d) The share of that cost provided from other sources; and

- (e) Other records to facilitate an effective audit.
(Approved by the Office of Management and Budget under control number 1880-0513)
(Authority: 20 U.S.C. 1232f)

14) **What is my Operating Budget? The Spreadsheet you mail is considered your OPERATING BUDGET-** you should review this every month. When calculating your in-kind funding from community partners, this is considered your **GOAL-BASED BUDGET.** This should be reviewed every quarter and it is used to document your work towards sustainability with a grant application and for a Comprehensive Site Visit.

EXAMPLE QUARTERLY BUDGET

This budget spreadsheet is sent to you, but is based on your budget proposal in the grant application.

Example and Description of the Budget Categories:

Personnel generally costs between 60-70% of a program budget

Staff Travel would be mileage reimbursement and air fare for PD. Out of state travel must be pre-approved by IDOE

Consumable Supply/Materials- These are supplies for the kids. Materials for exciting lessons, demonstrations and hands-on projects.

Professional Development- Minimum 5%
You can bring in trainers, send staff to training, but PD results in higher quality programs.

Student Transportation- To and from the program and for field trips.

Evaluation- Local evaluation expenses Limit of 4%

Administrative Costs- Limit of 8% for Admin

Family Literacy (Parent Engagement)

Authorized Activity Category	Budget Goal	
	Student Program	Family Literacy
Personnel	\$ 65,288.98	\$ 1,400.69
Staff Travel	300.00	\$ -
Consumable Supply/Materials	\$ 7,175.00	-
Professional Development	\$ 3,395.00	\$ 105.00
Student Transportation	\$5,000.00	\$ -
Evaluation	\$4,655.00	\$ 95.00
Administrative/ Indirect Costs	\$ 5,194.00	\$ 106.00
Total	\$ 91,007.98	\$ 1,706.69
	\$ 92,714.67	

IF YOU WANT TO DO A LINE ITEM TRANSFER, YOU NEED TO EXPLAIN WHAT FUNDS ARE LEAVING WHICH LINE ITEM AND WHERE THEY WILL GO.

Transfer \$1,000 from Personnel into Supply ← document how much from which line and the destination line. In your email, provide a brief explanation. These are over-allocated staff funds. We plan to buy books for the children.

Transfer \$3,000 **from** Professional Development **into** Evaluation <- **This will NOT be approved.**
There is a minimum requirement for PD and a concern about excessive evaluation expense.
Remember, that your line item transfers should be reasonable and justified.

Transfer \$1,000 **from** Student Transportation **into** Professional Development. You want to provide a training program and purchase books for all staff.

Test your knowledge- Would this be reasonable and justified? What are the implications associated with this request?

Transfer \$1,700 **from** Family Literacy **into** Admin Costs. We want to purchase a new MacBook Pro for administrative use.

Amendment Worksheet (Information from this form is put into an amendment if approved)

TIP- DO NOT COMPLETE AN AMENDMENT FORM UNLESS DIRECTED. First, send an email to vic.jaras@iowa.gov provide information about the changes you want to make, the dollar amounts and when they will occur. Amendments are for substantial changes in dollar amounts, school closings, permanent changes in locations.

Summer School location changes do NOT need an amendment. Simply email vic.jaras@iowa.gov to provide notification of a temporary change in location.

21st Century CCLC Grant Amendment Worksheet

Grantees are expected to implement the program described in the approved Grant application Proposal. However, certain circumstances (consolidation, merger, school or site closing) require that we make program changes for us to insure that federal dollars can follow the students identified in the grant. Upon request, the Iowa Department of Education (DE) will consider changes to the program in the approved application when circumstances have changed that are beyond the control of the grantee.

Carry-Over will only be approved if you have a good reason or have extreme circumstances (flood, tornado, fire or other such circumstances).

Grantees wishing to make significant changes to their program must complete this request form with the required information for each program change requested. These requests will be evaluated by the DE on a case-by-case basis, and all information provided will be compared to what was included in the approved Grant application. **All changes to the program in the approved application must be approved in advance by the DE.** E-mail this worksheet to vic.jaras@iowa.gov, Program Consultant.

Grant Number _____
Dates of Service (from) _____ to _____
Title of Grantee _____

Reason for the Change: (provide background information)

Details go here- Identify the Cohort, specific building(s) and justification for major change.

Proposed Change: (provide a proposal to respond to the change)

What needs to change or be adjusted

Revised Budget: (attach pages if needed)

TIP: Always email vic.jaras@iowa.gov with general questions about the need for an amendment before you start paperwork. Let's make sure an amendment is actually needed.

Amount of Change (zero dollars or provide dollar amount for carryover)

Implementation Date of Proposed Change:

Contact Person: _____

Email: _____

Phone: _____

Complete this form and email to vic.jaras@iowa.gov This worksheet provides the information we need to: A) Review your request, B) Approve or Deny C) Process the amendment- which we will send to you, for signatures.

When I receive your worksheet, the data is used to create the formal amendment (see example on the next page)

The Official Iowa Dept. of Education Amendment Form (That IDOE completes and mails to you)



Contract/MEA/Grant Number: [REDACTED]

Iowa Department of Education
Amendment # [REDACTED]

Contracting Agency/Individual: [REDACTED]

Current Operational Period: Start Date: [REDACTED] End Date: [REDACTED]

Current Budgeted Amount: \$ [REDACTED]

Reason for Amendment (check all that apply): Work Scope Budget Amount End Date

Detailed description of any new activities being added to work scope: (attach additional pages if needed)

[REDACTED]

New End Date requested: [REDACTED] New Budget Amount requested: \$ 0.00

Justification for amendment request: (indicate any changes in funding source(s), attach new budget if needed, attach additional pages if needed)

[REDACTED]

The form is completed with summary information (sometimes attachments are included)

Next, the process of obtaining signatures to approve the requested changes begins:

First the DE contact (Vic) signs the form, then a Bureau Chief or higher level DE administrator signs. Sometimes, a meeting is requested to provide details on why this change is needed. The form is emailed to the grantee requesting the amendment for a signature. The grantee mails back the signed form and then one final DE signature is needed before the amendment becomes final and you receive a PDF of your amendment in email.

Authorization for Amendment Request (Signature indicates agreement to carry out terms of agreement as amended):

_____	_____	_____
DE CONTACT	TITLE	DATE
_____	_____	_____
DE ADMINISTRATION	TITLE	DATE
_____	_____	_____
CONTRACTING AGENCY OR INDIVIDUAL	TITLE	DATE
_____	Chief, Internal Administrative Services	_____
DE AUTHORIZING SIGNATURE	TITLE	DATE