

2023–24 EVERY STUDENT SUCCEEDS ACT  
COMPREHENSIVE SUPPORT AND  
IMPROVEMENT  
LOCAL EDUCATIONAL AGENCY  
SUBGRANT REPORTING

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**ADVANCED**

JUNE 25, 2024



# First Things First

- Please use the Zoom Question & 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.

# AGENDA

## PART I

Local Educational Agency (LEA)  
Grant Management Reporting

## PART II

Federal Reporting

## PART III

Federal Program Monitoring (FPM)



# PART I

# Grant Management Reporting

# Subgrant Reporting Timeline

REPORT NAME	REQUIRED REPORTING DATA	PERFORMANCE PERIOD	REPORTING WINDOW
<b>Report 1</b>	<ul style="list-style-type: none"> <li>• Closed School Acknowledgement</li> <li>• Funding Plan Adjustment</li> <li>• Budget Summary</li> <li>• Expenditures</li> </ul>	March 18, 2024, to June 30, 2024	July 1–31, 2024
<b>Report 2</b>	<ul style="list-style-type: none"> <li>• CSI Plan Approval/Adoption Dates</li> <li>• Expenditures</li> <li>• Federal Report</li> </ul>	July 1, 2024, to September 30, 2024	October 1–31, 2024
<b>Report 3</b>	Expenditures	October 1, 2024, to January 31, 2025	February 1–28, 2025
<b>Report 4</b>	Expenditures	February 1, 2025, to June 30, 2025	July 1–31, 2025
<b>Final Report and Subgrant Evaluation</b>	<ul style="list-style-type: none"> <li>• Final Expenditures/Closeout Report</li> <li>• Subgrant Performance Report</li> <li>• Federal Report</li> </ul>	July 1, 2025, to September 30, 2025	October 1–31, 2025

# Report 1: Budget Summary Narrative

The Budget Summary Narrative will now be broken into **two parts**:

## Part 1: Narrative Text Box

*Describe* how the costs directly support implementation of the evidence-based interventions, strategies, activities, and reason/s/ for identification.

## Part 2: Major Object Codes

*Explain/Describe* how the costs associated with each major Object Code and Project Activity relate to the development and implementation of the CSI Plan.

## Part 2: Continued

1000-1999:	<input type="text"/>
2000-2999:	<input type="text"/>
3000-3999:	<input type="text"/>
4000-4999:	<input type="text"/>
5000-5999:	<input type="text"/>
5100:	<input type="text"/>
6400-6500:	<input type="text"/>
6700:	<input type="text"/>

# Tips for Writing a High-Quality Narrative (1)

- **Be sure to respond to all parts of the prompts.**
  - Discuss how funds support and target CSI eligibility
  - Project Activity (allowable uses)
  - For each major Object Code where expenditures will be claimed
- **Be sure that only schools eligible for CSI are receiving support from CSI funds**
  - Funds held at the district-level cannot be used for district-wide activities that would support non-CSI eligible schools.

# Tips for Writing a High-Quality Narrative (2)

- **Is the proposed expenditure allowable? Consider the following:**
  - Be an allowable use of federal funds that aligns with the [Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards](#) within the CFR and any other applicable federal requirements. Aligned with the scope and intent of the CSI program
  - Be reasonable, necessary, and allocable for the administration of the subgrant.
  - Aligns with the scope and intent of the CSI program.
  - Aligns with the CSI plan.
  - Supports the implementation of evidence-based interventions/strategies/activities.
  - Target the school's reason for CSI eligibility.



# Report 1: General 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, 2024, to September 30, 2024)

# Reports 3, 4, & Final

## Report 3

Expenditures (October 1, 2024, to January 31, 2025)

## Report 4

Expenditures (February 1, 2025, to June 30, 2025)

## Final Report

Expenditures and Subgrant Evaluation (July 1, 2025, to September 30, 2025)

# Final Report

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

# Subgrant Evaluation

**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.

**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 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.

# ***New* – Subscription-Based Information Technology Arrangements (1)**

## **Government Accounting Standards Board (GASB) Statement No. 96**

- Subscription-Based Information Technology Arrangements (SBITA).
- Effective for the fiscal year ending **June 30, 2023**.

### **Excluded Arrangements**

- Internally developed computer software
- Licensing arrangements that provide a perpetual license
- Contracts that only provide IT support services

# New – Subscription-Based Information Technology Arrangements (2)

## CSI Reporting Object Code

- Object Code 6700-Subscription Assets

## Indirect Costs

- Indirect costs may **not** be claimed for expenditures in Object Codes 5100 (Sub-agreements over \$25,000), 6400-6500 or 6700 (Capital Outlay).

## Capital Outlay Expenditures

- Object Code 6700 is for intangible right-to-use assets, and for federal grant expenditure reporting purpose, it is not considered a capital asset.
- Object Code-6700 expenditures do not require written approval.



# New – Subscription-Based Information Technology Arrangements (3)

## Resources

- [GASB Statement No. 96](#)
- [Standardized Account Code Structure \(SACS\) Forum Meeting Minutes - November 8, 2022](#)

## Additional Questions?

- Email the Financial Accountability & Information Services Office at [sacsinfo@cde.ca.gov](mailto:sacsinfo@cde.ca.gov).

# Capital Outlay Overview

LEAs may claim Capital Outlay expenditures (CapEx) for the following Object Codes:

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

CapEx for CSI has a **very narrow focus**. No other Equipment/Equipment Replacement expenditures may be claimed within the 6000 Object Code series.

**Note:** Subscription Assets (6700) are not claimed as a capital expenditures.

# CapEx– Reporting 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?***

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.

# 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.

See the [CDE ESSA CSI LEA Subgrant Closeout](#) web page for more information.

# Closeout Pointer

## Encumbrance vs. Legal Obligation

- 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, *Code of Federal Regulations*, Part 200.344.

# QUESTIONS





# **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

# CSPR

## What is the reporting period?

- The reporting period is a school year (SY) – any twelve-month period.
- Since the 2023–24 CSI LEA Subgrant crosses three SYs (2023–24, 2024–25, 2025–26), **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 2023–24 Federal Reporting Timeline (1)

Federal FY Reporting Time Period	Aligned to GMART Reporting Period
<b>SY 2023–24</b> <i>(March 18, 2024, to June 30, 2024)</i>	2
<b>SY 2024–25</b> <i>(July 1, 2024, to June 30, 2025)</i>	Final
<b>SY 2025–26</b> <i>(July 1, 2025, to September 30, 2025)</i>	N/A

# FY 2023–24 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.

Reporting At-a-Glance shows the required report and reporting window for all active FYs.

# FY 2023–24 Federal Reporting (1)

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

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

# FY 2023–24 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 2023–24 Federal Reporting (3)

The LEA is 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>	\$426,000	N/A	N/A	N/A	N/A	N/A
<i>School A</i>	\$177,000	\$177,000	\$0	\$0	N/A	\$177,000
<b><i>Total Distributed</i></b>	<b>\$177,000</b>	<b>\$177,000</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>\$177,000</b>



# 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 2023 and January 2024 which is outside of the July 1, 2023, through September 30, 2023, 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/features 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>	<b>\$100,859</b>	<b>\$120,000</b>	Increasing access to effective teachers	\$0	<b>\$120,000</b>

**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.

# QUESTIONS





# PART III

## Federal Program Monitoring

# School Support and Improvement Reviews

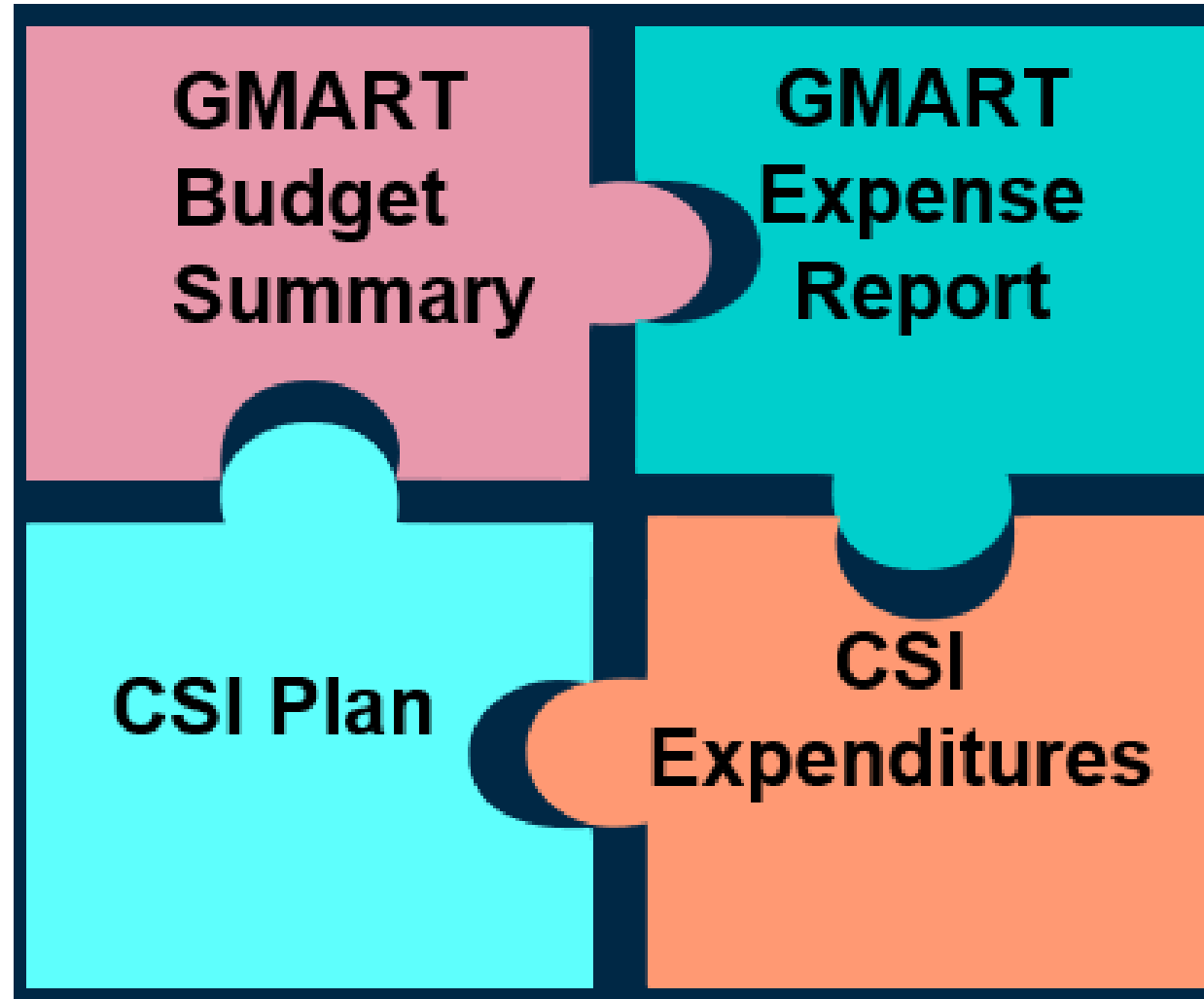
For LEAs participating in the FPM process for Compensatory Education, your review will **include an additional, separate monitoring instrument for School Support and Improvement (SSI)** if your LEA has schools eligible for CSI.

# Review of Expenditure Evidence

- 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)

## [CDE SSI Program Checklist](#) (see Monitoring tab)

# Have Monitoring Questions?

**Title I Monitoring and Support Office**

916-319-0854

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





**CALIFORNIA DEPARTMENT OF EDUCATION**  
**2023-24 COMPREHENSIVE SUPPORT AND IMPROVEMENT**  
**LOCAL EDUCATIONAL AGENCY SUBGRANT TIMELINE**

<b>FISCAL YEAR / SCHOOL YEAR</b>	<b>2023-24</b>			<b>2024-25</b>												<b>2025-26</b>				
<b>MONTH/YEAR</b>	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT
<b>CSI PLAN DEVELOPMENT &amp; IMPLEMENTATION</b>	CSI Plan Development				CSI Plan Implementation												Prepare for Closeout			
<b>PERFORMANCE PERIOD (PP)</b>	PP 1 March-June			PP 2 July-Sept			PP 3 Oct-Jan 2025					PP 4 Feb-June			Final PP 5 July-Sept					
<b>REPORTING WINDOW</b>					Rpt 1			Rpt 2					Rpt 3					Rpt 4		Final Rpt

# 2023–24 Reporting & Planning Timeline

Reference [Appendix 2](#) for long descriptive text.



# ESSA CSI Resources (1)

[CDE Comprehensive Support and Improvement](#)

[CDE Comprehensive Support and Improvement Webinars](#)

[CDE Grant Management and Reporting Tool](#)

[CDE GMART Instructions](#)

[CDE ESSA CSI Authorized Use of Funds](#)

[CDE Title I CSI Capital Outlay Expenditures Request Form](#)

# ESSA CSI Resources (2)

[CDE CSI LEA Fiscal Information](#)

[CDE Indirect Cost Rates](#)

[CDE California School Accounting Manual](#)

# Have CSI Reporting Questions?

## Contact us by:

- Submitting a GMART Request
- Emailing us at [SISO@cde.ca.gov](mailto:SISO@cde.ca.gov)
- Calling us at (916) 319-0833

# QUESTIONS



Thank you!

# Appendix 1: Long Description for Slide 32

Return to [Slide 32](#) Title: FY 2023–24 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 to highlight the Tab being discussed); Report History; GMART Requests.

# Appendix 2: Long Description for Slide 49

Return to [Slide 49](#) Title: 2023–24 Reporting & Planning Timeline

The image is a colorful timeline chart for the fiscal year (FY) 2023–24 Comprehensive Support and Improvement (CSI) Local Educational Agency (LEA) Subgrant. The text “CALIFORNIA DEPARTMENT OF EDUCATION 2023–24 COMPREHENSIVE SUPPORT AND IMPROVEMENT LOCAL EDUCATIONAL AGENCY SUBGRANT TIMELINE” is present at the top of the image and the California Department of Education seal is on the top left corner.



# Appendix 2: Long Description for Slide 49 (2)

*Continued from previous slide*

Return to [Slide 49](#) Title: 2023–24 Reporting & Planning Timeline

The timeline spans FYs 2023–24, 2024–25, and 2025–26, represented by blue, orange, and green bars, respectively. Below these bars is a monthly/yearly calendar marked with letters representing each month from March 2024 to October 2025, spanning across the three FYs. Since the FY 2023–24 CSI LEA Subgrant ends in September 2025, the month of October 2025 is represented by a red bar, indicating this period is outside the project period.

# Appendix 2: Long Description for Slide 49 (3)

*Continued from previous slide*

Return to [Slide 49](#) Title: 2023–24 Reporting & Planning Timeline

The timeline is divided into sections for “CSI Plan Development & Implementation” and “Performance Period (PP)” with specific months allocated for each period. The “Reporting Window” section indicates when reports are due during these periods.

CSI Plan Development & Implementation section

CSI plan development should take place during FY 2023–24 (March to June 2024); however, some LEAs may finish their planning early while others need more time. The timeline colors of blue and orange overlap and blend for the months of April 2024 through September 2024 to show this flexibility.

# Appendix 2: Long Description for Slide 49 (4)

*Continued from previous slide*

Return to [Slide 49](#) Title: 2023–24 Reporting & Planning Timeline

CSI Plan Implementation typically begins in FY 2024–25 (July 2024 to June 2025); however, some LEAs may still be in the plan development phase as was described on the previous slide. LEAs should begin to prepare for closeout during FY 2025–26 (July 2025 to September 2025); however, some LEAs may close out early. The timeline colors of orange and green overlap and blend for the months of March 2024 to August 2024.

# Appendix 2: Long Description for Slide 49 (5)

*Continued from previous slide*

Return to [Slide 49](#) Title: 2023–24 Reporting & Planning Timeline

Performance Period (PP) section

PP 1 occurs in FY 2023–24, spanning from March to June 2024.

FY 2024–25 has three performance periods: PP 2 spans July to September 2024, PP 3 spans October 2024 to January 2025, and PP 4 spans February to June 2025.

The Final PP 5 takes place in FY 2025–26 from July to September 2025

# Appendix 2: Long Description for Slide 49 (6)

*Continued from previous slide*

Return to [Slide 49](#) Title: 2023–24 Reporting & Planning Timeline

Reporting Window section

Three reports are due in FY 2024–25: Report 1 is due in July 2024 and covers PP 1. Report 2 is due in October 2024 and covers PP 2. Report 3 is due in February 2025 and covers PP 3.

In FY 2025–26, Report 4 is due in July 2025 and covers PP 4.

The Final Report (closeout) is due in October 2025 and covers PP 5. The Final Report is denoted with a red bar to indicate it occurs in the month of October 2025, which is outside of the project period