



FUND 20

GRANTS

Finance Discussion Points

- GAAP Accounting Funds
- Fund 20 Pre-COVID
- Fund 20 Post-COVID
- Accounting Considerations

Funds

General Fund – Fund 10 and Fund 12

- Fund 10 – All district related expenses
- Fund 12 – Capital Outlay; Purchase of equipment over \$2,000.00

Special Revenue Fund – Fund 20

- Grants and Entitlements
- Federal Grants
- Local Grants
- Student Activities*

Capital Projects Fund – Fund 30

- Capital Projects funded by the State of NJ

Debt Service Fund – Fund 40

- Bond Sales

Enterprise Funds

Fund 62 – Cafeteria

Fund 63 – Washington Township

Fund 95 - Student Activities*

Pre-COVID Fund 20 Expenditures

◦ Local Grants

- Garden Grant
- JIF Safety Grant
- PTA Donations
- MTEF Teacher Grant

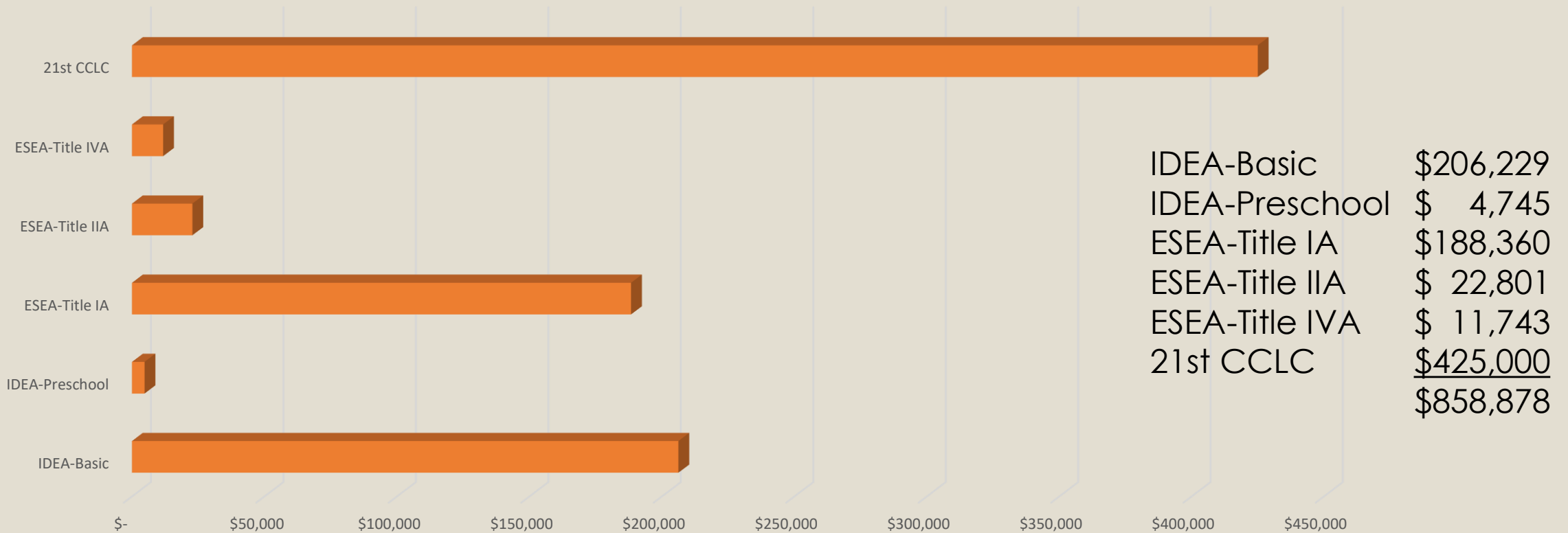
◦ State Funded

- Preschool

◦ Federal Grants

- IDEA
 - Basic
 - Preschool
- NCLB (ESEA)
 - Title IA
 - Title IIA
 - Title IVA
- 21st CCLC Grant (ACES)
- 21st IDEA CCLC Supplemental

Pre-COVID Federal Grants 2019-2020



Post-COVID Fund 20 Expenditures

- All Pre-COVID Expenditures plus the following:

- Federal Grants

- CARES Emergency Relief Grant

- March 13, 2020 – September 30, 2022

- School Security

- July 1, 2020 – June 30, 2022

- CRRSA ESSER II

- March 13, 2020 – September 30, 2023
- CRRSA ESSER II
- CR Learning Acceleration
- CR Mental Health

- Federal Grants

- Digital Divide

- July 16, 2020 through October 31, 2020

- American Rescue Plan – ESSER III

- March 13, 2020 – September 30, 2024
- ARP ESSER
- Accelerated Learning Coach & Educator Support
- Evidence Based Summer Learning and Enrichment
- Evidence Based Comprehensive Beyond the School Day
- NJTSS Mental Health Support Staffing

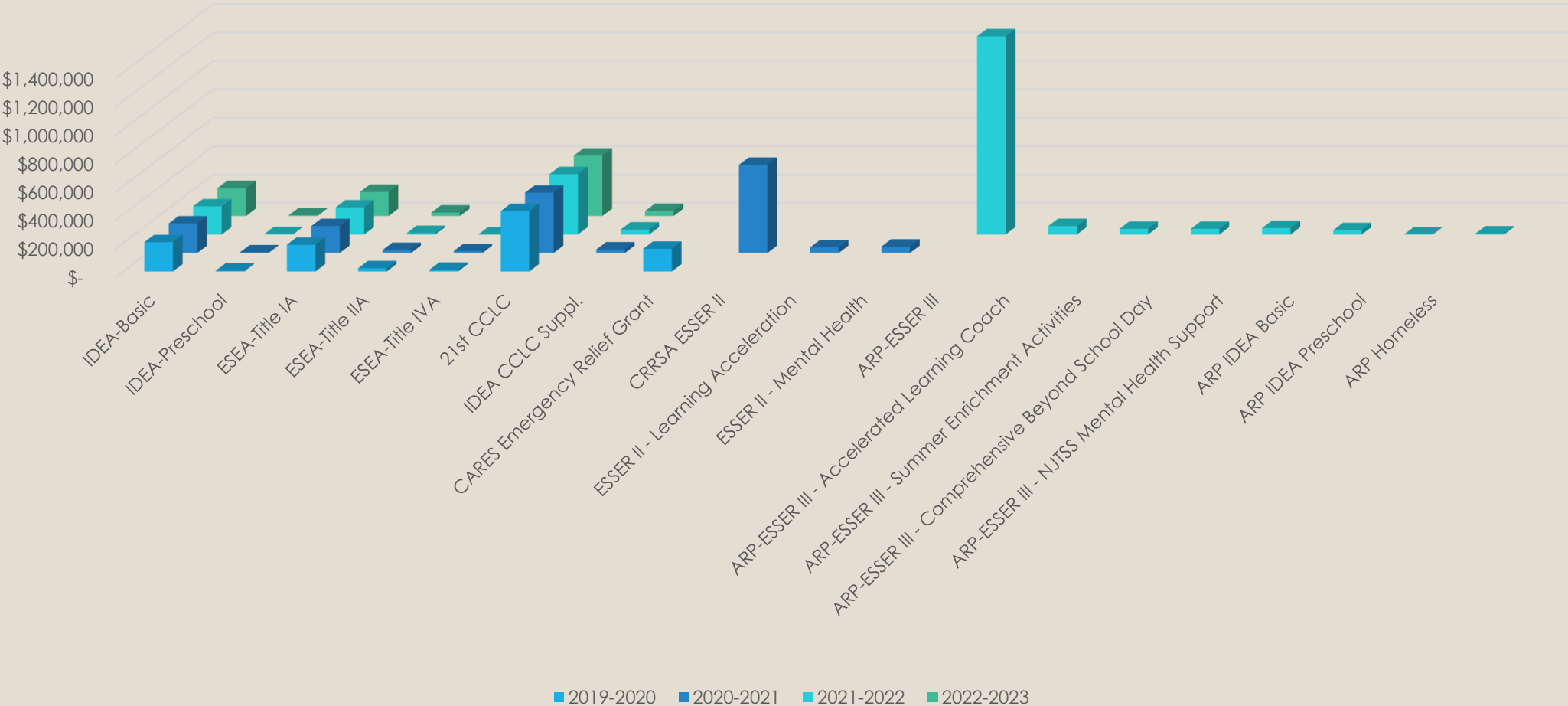
Post-COVID Fund 20 Expenditures

- Federal Grants
- ARP IDEA Consolidated
 - July 1, 2021 – September 30, 2022
 - ARP Basic
 - ARP Preschool
- ARP Homeless II
 - April 23, 2021 – September 30, 2023
- NEW GRANTS
- REAP - Rural Education Achievement Program
 - July 1, 2023 – September 30, 2025
- School and Small Business Ventilation and Energy Efficiency Verification and Repair Program (SSB-VEEVR)
 - Grant 1 - \$1,258,425.00 –
Expiration Date 03/03/2023
 - Grant 2 - \$2,654,718.75 -
Expiration Date: 02/14/2024

Post-COVID Federal Grants

Federal Grant	2019-2020	2020-2021	2021-2022	2022-2023
IDEA-Basic	\$ 206,229	\$ 208,054	\$ 198,049	\$ 196,217
IDEA-Preschool	\$ 4,745	\$ 4,643	\$ 3,650	\$ 5,218
ESEA-Title IA	\$ 188,360	\$ 189,376	\$ 190,812	\$ 169,595
ESEA-Title IIA	\$ 22,801	\$ 21,038	\$ 10,400	\$ 24,104
ESEA-Title IVA	\$ 11,743	\$ 13,910	\$ -	\$ 13,333
21st CCLC	\$ 425,000	\$ 425,000	\$ 425,000	\$ 425,000
IDEA CCLC Suppl.		\$ 25,000	\$ 35,000	\$ 35,000
CARES Emergency Relief	\$ 159,718			
CRRSA ESSER II		\$ 620,796		
ESSER II - Learning Acceleration		\$ 39,840		
ESSER II - Mental Health		\$ 45,000		
ARP-ESSER III			\$ 1,395,198	
ARP-ESSER III - Accelerated Learning Coach			\$ 59,417	
ARP-ESSER III - Summer Enrichment Activities			\$ 40,000	
ARP-ESSER III - Comprehensive Beyond School Day			\$ 40,000	
ARP-ESSER III - NJTSS Mental Health Support			\$ 45,000	
ARP IDEA Basic			\$ 30,244	
ARP IDEA Preschool			\$ 2,571	
ARP Homeless			\$ 7,041	
	\$ 1,018,596	\$ 1,592,657	\$ 2,482,382	\$ 868,467

Post-COVID Federal Grants



Post-COVID Federal Grants

	<u>2019-2020</u>	<u>2020-2021</u>	<u>2021-2022</u>	<u>2022-2023</u>	<u>Total</u>
◦ Annual Federal Grants	\$ 858,878	\$ 887,021	\$ 862,911	\$ 868,467	\$3,477,277
◦ COVID Related Grants	\$ 159,718	\$ 705,636	\$1,619,471	\$-	\$2,484,825
	\$1,018,596	\$1,592,657	\$2,482,382	\$ 868,467	\$5,962,102



FUND 20 TAKEAWAYS

- Grants are complicated!
- Flow-through accounts
- Supplement v. Supplant
- Transfer Rules
- Documentation varies with each grant
- Purchasing laws vary between State and Federal purchase procedure
- All grants must follow specific rules for that grant
- Funds cannot be comingled with local funds
- Funds may only be spent in accordance with how the grant was written
- Monthly drawdowns of funds
- Did I mention, grants are complicated....?