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ESEA/ESSA Finance*



# ESSA Finance Overview

## MARE/MO K-8 Fall Conference

October 2019



## OBJECTIVES

- Increase understanding of factors that affect the amount of Title funds a local educational agency (LEA) receives.
- Build awareness of the distinct roles of the U.S. Department of Education (USED) and the SEA in determining LEA Title I allocations.
- Discuss balance with ESSA compliance and EDGAR regulations.

# 2020-21 FUNDING PROJECTIONS

ESEA Programs	2019-2020 Actual	2020-2021 Estimate (July 31, 2019)
Title I Improving Basic Programs	\$248,907,077	\$248,133,715
Title I.C Migrant	\$1,098,766	\$944,667
Title I.D State Agency (DYS & Corrections)	\$1,476,953	\$1,476,953
Title II.A Language Instruction for EL and Immigrant Students	\$35,299,643	\$35,299,643*
Title III English Learner	\$4,748,866	\$4,748,866
Title IV.A Student Support & Enrichment	\$17,302,502	\$17,302,502*
Title V.B Rural & Low-Income	\$2,690,939	\$3,132,256
Title V.B Small Rural School (SRSA)	\$5,483,345	\$5,483,345
Homeless Children & Youth	\$1,433,536	\$1,433.536

## ALLOCATIONS AND FORMULAS

Allocation formulas and LEA funding are posted on the web as they become available.

They are preliminary until clearly marked final.

<https://dese.mo.gov/financial-admin-services/esea-finance/allocations>

## **TITLE I, PART A - IMPROVING THE ACADEMIC ACHIEVEMENT OF THE DISADVANTAGED**

The purpose of this program is to provide all children significant opportunity to receive a fair, equitable, and high-quality education, and to close educational achievement gaps.

# TITLE I ALLOCATION

Funds are distributed as follows:

- ❑ 92% LEA Allotment
  - ❑ Optional 3% direct student services reservation for LEAs
- ❑ Up to 7% for School Improvement 1003 Funds
- ❑ 1% SEA Administration

# TITLE I ALLOCATION FORMULAS

Title I allocation consists of four separate funding criteria and calculations. Formula children include census poverty, foster child and neglected children counts.

- ❑ Basic Grant – 10 or more formula children and poverty must exceed 2% of LEAs 5-17 population
- ❑ Concentration = more than 6500 formula children or 15% of 5-17 population
- ❑ Targeted & EFIG = at least 10 formula children and 5% of 5-17 population

LEA	# Formula Children	# Ages 5-17	% Formula
LEA 1	345	874	39.47%
LEA 2	345	7,926	4.35%

## HOLD HARMLESS PROVISION

- ❑ All four formulas provide for a hold-harmless guarantee for each LEA of 85, 90, or 95% of its previous year's allocation.
- ❑ The hold-harmless percentage depends on the formula child rate of each LEA.
- ❑ For the Basic, Targeted, and EFIG formulas, an LEA must meet the eligibility criteria in order for the hold-harmless protection to apply.



## TITLE II, PART A – PREPARING, TRAINING AND RECRUITING HIGH QUALITY TEACHERS, PRINCIPALS OR OTHER SCHOOL LEADERS

The purpose of this program is to:

- ❑ increase student achievement consistent with the challenging State academic standards.
- ❑ improve the quality and effectiveness of teachers, principals, and other school leaders.
- ❑ increase the number of teachers, principals, and other school leaders who are effective in improving student academic achievement in schools; and provide low-income and minority students greater access to effective teachers, principals, and other school leaders.

## TITLE II.A ALLOCATION FORMULA

Funds are distributed as follows:

- 80% based on census poverty
- 20% based on census population ages 5-17

## TITLE IV.A – STUDENT SUPPORT AND ACADEMIC ENRICHMENT GRANTS

The purpose of this program is to improve students' academic achievement by increasing the capacity of States, LEAs, schools and local communities to:

- ❑ provide all students with access to a well-rounded education.
- ❑ improve school conditions for student learning.
- ❑ improve the use of technology in order to improve the academic achievement and digital literacy of all students.

## TITLE IV.A ALLOCATION FORMULA

- ❑ Allocations are based on their relative share of Title I.A for the preceding fiscal year, with a guaranteed minimum of at least \$10,000.
- ❑ LEAs that receive \$30,000 or more must use
  - ❑ at least 20% to support well-rounded educational opportunities.
  - ❑ at least 20% to support safe & healthy students.
  - ❑ some portion of the allocation to support effective use of technology.
    - ❑ 15% limit on technology infrastructure

## **TITLE V.B – RURAL EDUCATION INITIATIVE**

The purpose of this program is to address the unique needs of rural school districts that frequently

- Lack the personnel and resources needed to compete effectively for Federal competitive grants; and
- Receive formula grant allocations in amounts too small to be effective in meeting their intended purposes.

# TITLE V.B, SUBPART 1 – SRSA PROGRAM

LEAs receive funds directly from the US Office (G5 drawdown)

- Eligibility:
  - ADA is fewer than 600; or serve only schools in counties with population density of fewer than 10 persons per square mile, and
  - Locale code of 41, 42, or 43, or located in area defined as rural by a State agency
- Allowable uses under programs: Title I.A, Title II.A, Title III, and Title IV
- MUST be supplemental
  - Required by State, local or other Federal laws.
  - Supported with State and local funds the prior year.

# TITLE V.B, SUBPART 2 - RLIS PROGRAM

LEAs receive funds through the ESEA Consolidated application in ePeGS Eligibility

- 20% or more children ages 5-17 are from families with incomes below poverty line, and
- Locale code of 32, 33, 41, 42, or 43, or located in area defined as rural by State agency
- Allowable uses under programs: Title I.A, Title II.A, Title III, and Title IV
- MUST be supplemental
  - Required by State, local or other Federal laws.
  - Supported with State and local funds the prior year.

## TITLE V.B, SUBPART 2 ALLOCATION

Funds are distributed as follows:

- 95% LEA Allotment
- 5% reservation for State Administration

Allocations are based on proportionate number of ADA in eligible LEAs.



## ESEA FLEXIBILITY

Title V of ESSA authorizes LEAs the flexibility to target funds to programs that most effectively address the needs of the school.

- Transferability – **allows any LEA** to transfer Title II.A and Title IV.A funds to another eligible ESSA program to better address local needs.
- REAP-Flex (Alternative Fund Use Authority) – allows **SRSA-eligible** LEAs to use their Title II.A and IV.A funds to pay for activities under Title I.A, II.A, III, IV.A and IV.B.

## TRANSFERABILITY

- Funds transferred are subject to rules and requirements of the programs to which the funds are transferred, including set-aside provisions.
- The LEA must notify DESE of its intent to “transfer” funds. This is carried out on the Funds Available page in the budget application.

# TRANSFERABILITY CHART

Transferability allows Title II.A and/or Title IV.A funds to be transferred to Title I.A

Allocations	TI.A
1 Original Allocation	\$20,458.00
2 Allocation Adjustments	\$0.00
3 Carryover	\$386.00
4 Carryover Adjustments	\$0.00
<b>5 Allocation Sub Total (Line 1 + Line 2 + Line 3 + Line 4)</b>	<b>\$20,844.00</b>
<input type="checkbox"/> District chooses to employ its REAP-Flex eligibility.	
ESEA Consolidated Transfers	TI.A
6 Transferability Percentage	
7 Current Year Transferability Cap (Line 1 + Line 2) × Line 6	
8 Previous Year Transferability Remaining	
<b>9 Total Available For Transfer (100% of Line 5)</b>	
10 Title II.A Transfer (+)	3397.00
11 Title IV.A Transfer (+)	10000.00
<b>12 Net Transferred</b>	<b>\$13,397.00</b>
<b>13 Available After Transfers (Line 5 + Line 12)</b>	<b>\$34,241.00</b>

Funding Application: **Title I - Transferability Payment Report** Version: Request 1 Status: Created

	TI.A	TII.A	Title IV.A	Total
Total Budget Amount* (INITIAL)	\$20,844.00	\$3,397.00	\$10,000.00	\$34,241.00
Amount Paid To Date	\$0.00	\$0.00	\$0.00	\$0.00
Net Allocation	\$20,844.00	\$3,397.00	\$10,000.00	\$34,241.00
Payment Request Percentage	60.874390 %	9.920855 %	29.204755 %	100.000000 %
Portion Of Funds Requested	\$8,771.36	\$1,429.49	\$4,208.10	\$14,408.95

\*Total budget minus transfer in equals parent program contribution





**Title I**



**Fiscal Requirements**

**Maintenance of Effort (MOE)  
Comparability of Services  
Supplement Not Supplant (SNS)**

## WHAT IS MOE UNDER ESEA?

- LEAs** must maintain a consistent floor of State/local funding for free public education from year-to-year.
- Combined fiscal effort per student; or
  - The aggregate expenditures of State/local funds for free public education for the preceding fiscal year was not less than 90 percent of the combined fiscal effort per student or aggregate expenditures for the second preceding fiscal year.

## COMPLIANCE CHECK

Compliance is verified each year in ePeGS under ESEA MOE using specific data from the Annual Secretary of the Board Report (ASBR).

- The coding structure change will not impact MOE requirements.
- The total expenditures should not be changing, only where the expenditures are coded to is changing.

## COMPARABILITY OF SERVICES

LEAs having multiple attendance areas serving same or similar grade spans must demonstrate compliance annually.

- **State and local funds** used to provide services in Title I schools are at least comparable to non-Title I schools.
- If LEA does not meet requirement, the result is loss of all Title I funds. **No waiver available.**



## COMPARABILITY OF SERVICES

- DESE uses **October** MOSIS/Core Data information to compare student/teacher FTE ratios.
- This is reliable only to the extent that the LEA has accurate information in MOSIS/Core Data.
- In November, DESE will provide report for LEA to review and confirm accuracy.

# TITLE I SUPPLEMENT NOT SUPPLANT

- The U.S. Department of Education:
  - ❑ Released draft informational document for public comment on January 25, 2019
  - ❑ Released the final version on June 19, 2019
- <https://www2.ed.gov/policy/elsec/leg/essa/index.html>

## TITLE I SUPPLEMENT NOT SUPPLANT (SNS)

The ESEA requires an LEA to use Title I funds only to **supplement** the funds that would, in the absence of those Title I funds, be made available from State and local sources for the education of students participating in Title I programs, and not to supplant such funds.

## TITLE I SUPPLEMENT NOT SUPPLANT

The ESEA requires an LEA to demonstrate that the methodology the LEA uses to **allocate** State and local funds to its schools ensures that each Title I school receives all of the State and local funds it would otherwise receive if it were not receiving Title I funds.

# TITLE I SUPPLEMENT NOT SUPPLANT

The ESSA represents a substantial change in determining whether Title I funds are supplemental:

- Focus is on **allocation** of State and local funds rather than on an activity funded by Title I; and
- Differs from supplement not supplant requirements of other ESEA programs in which the focus remains on whether an activity supported with Federal funds is supplemental.

# ALLOWABLE USES OF FUNDS

## Allowable Activities vs. Supplement Not Supplant

- The ESSA requires an LEA to use Title I.A funds only for allowable costs; so an LEA's use of Title I.A funds might not violate the SNS requirement, but it might not be an allowable use of those funds.
- All costs must be necessary, reasonable and allocable.
- The type of Title I program determines whether a cost is allowable.

## ALLOWABLE USES OF FUNDS

- In a **schoolwide program**, Title I funds may be used to upgrade the entire educational program in the school and benefit all students, provided the cost is consistent with the school's comprehensive needs assessment and included in the school's comprehensive schoolwide plan.
- In a **targeted assistance program**, ESEA requires Title I.A funds to be used only to serve students who are failing, or most at risk of failing, to meet the state's challenging academic standards.

## ALLOWABLE USES OF FUNDS

- To be allowable, a cost must comply with the Cost Principles of the Uniform Grant Guidance and the terms and conditions of the Federal award.
- Costs must be “necessary and reasonable” for proper and efficient administration of the Title I program under 2 C.F.R. 200.403. Although an LEA need not identify that particular costs supported with I.A funds are supplemental, it still must use its funds only for allowable costs for the program.
- Will the activity improve student outcomes?



## OTHER ESEA PROGRAMS

In general, funds should add to (supplement) and not replace (supplant) State and local funds.

- LEA uses ESSA funds to pay for an activity that is required by federal, state or local law; or
- LEA uses ESSA funds to pay for an activity it supported with State or local funds the prior year.

# FINANCIAL MANAGEMENT SYSTEMS

- LEAs must ensure that their overall financial management system can prepare reports and provide sufficient financial data so that expenditures of a federal award can be traced to a level that assures the funds were spent in accordance with federal statutes and the terms and conditions of the award.

# ESEA PROJECT CODES

Revenue Code	Project Code	Revenue Code Title
5451 ★	45100	Title I
	45101	School Improvement Grant (g) (SIG)
	45102	Title I School Improvement (a)
	45103	Title I.D - LEA
	45104	Title I.D - State Agency
5452	45200	Title I.C
5461 ★	46100	Title IV.A Student Support and Academic Enrichment
5462	46200	Title III LEP
	46201	Title III Immigrant
5463	46300	Homeless Education
5465 ★	46500	Title II.A
5465	46501	Math and Science Partnerships
5492	49200	Title V.B, SRSA
5492	49201	Title V.B, Rural Low-Income School
	40001	Schoolwide Pool
	40002	Early Learning Blended Pool

# COMMUNICATION

- Internal communication is critical
- ESEA Application, Core Data/MOSIS, Payroll and Time and Effort should match
- Omissions in any of these areas may result in unallowable costs

## OBLIGATION OF FUNDS

A purchase order, a contract, a service, or similar transaction during a given period that requires payment by the recipient. Funds may not be obligated before July 1st or the substantially approved date, whichever comes later.

<b>IF THE OBLIGATION IS FOR...</b>	<b>THEN THE OBLIGATION IS MADE...</b>
<b>Acquisition of real or personal property.</b>	On the date on which the LEA makes a binding written commitment to acquire the property. (Including materials/supplies and miscellaneous items such as meeting registrations.)
<b>Personal services by an employee of the LEA.</b>	When the services are performed.
<b>Personal services by a contractor who is not an employee of the subgrantee.</b>	On the date on which the LEA makes a binding written commitment to obtain the services.
<b>Performance of work other than personal services.</b>	On the date on which the LEA makes a binding written commitment to obtain the work.
<b>Public utility services.</b>	When the LEA receives the services.
<b>Travel.</b>	When the travel is taken.
<b>Rental or real or personal property.</b>	When the LEA uses the property.
<b>A pre-agreement cost that was properly approved by the State under the cost principles.</b>	On the first day of the project period.

## PERIOD OF PERFORMANCE

- The period of availability is now referred to as the period of performance.
- The period of performance runs from the date the budget was substantially approved to June 30<sup>th</sup> of each fiscal year.
- Obligations must occur within the period of performance.

GRANT CYCLE	PERIOD OF PERFORMANCE	FIRST DAY TO OBLIGATE FUNDS	LAST DAY TO OBLIGATE FUNDS	LAST DAY TO LIQUIDATE FUNDS
FY19 Grant Funds	July 1, 2018 – June 30, 2019	July 1, 2018 or the date the Budget App was submitted (whichever is later)	June 30, 2019	September 30, 2019
FY20 Grant Funds	July 1, 2019 – June 30, 2020	July 1, 2019 or the date the Budget App was submitted (whichever is later)	June 30, 2020	September 30, 2020

## FER REPORTING CYCLE

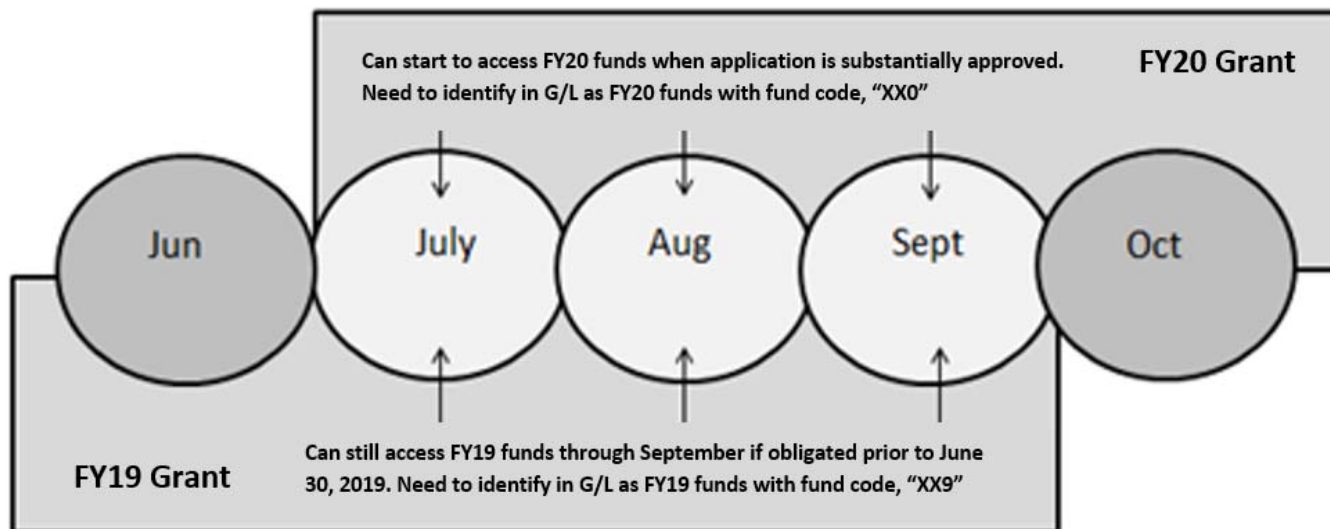
- LEAs have an extra three months to access funds after the Period of Performance ends.
- Can continue to request funds as long as the obligation occurred prior to June 30<sup>th</sup>.
- Specific coding requirements must be met due to overlapping grant cycles in the same general ledger.



# OVERLAPPING GRANT CYCLES

- Overlapping grant cycles means the LEA is accessing two fiscal years of grants simultaneously in the same general ledger.

## OVERLAPPING GRANT CYCLES



# EXPENDITURE CODING STRUCTURE

Fund Type	Function Code	Object Code	Location Code	Source of Funds	Project Code
3 Digits	4 Digits	4 Digits	4 Digits	1 Digit	5 Digits

**Fund Type** consists of type of fund and fiscal year.

Last digit can be used to track ESEA funds obligated in one year but paid in the subsequent year.

- Teacher obligates federal funds when the work is performed (August 2018-May 2019). FY2019 or fund 029.
- Twelve month salary continues into FY2019 (July 2019 – August 2019) FY2020 with fund 029.

## PERIOD OF AVAILABILITY

- Tydings Amendment allows an extra year to obligate funds.
- Under Tydings, unobligated funds can be carried over from the first year.
- Title I.C, I.D, II.A, III, IV.A and V.B may carry over up to 100% of the their funds into the next fiscal year.
- Funds not expended in two years will be released.

# CODING ESEA EXPENDITURES

- General ledger must match the final expenditure report (FER).
- General ledger should not be overstated.
- Expenditures must be coded to appropriate DESE assigned codes in the MO Financial Accounting Manual
  - ❑ **ESEA/ESSA Coding Guidance** is available at <https://dese.mo.gov/financial-admin-services/esea-finance/esea-fiscal-requirements-and-monitoring>

# UNALLOWABLE USE OF ESEA FUNDS

- Alcoholic beverages
- Entertainment, including amusement, diversion, and social activities
- Recreational field trips
- Classroom parties
- Goods or services for personal use
- Promotional items and memorabilia, including models, gifts, and souvenirs
- Materials and supplies deemed unnecessary for ESEA program

## INTERNAL CONTROLS

- LEA staff duties between accounts receivable and accounts payable are segregated and/or double checked to ensure controls over fraud and abuse.
- Supporting documents (purchase orders, invoices, etc.) are reviewed prior to the check being issued/approved.
- ESEA expenditures can be traced back to source document.
- The statute of limitations is 5 years. Must retain for at least 3 years from the date of submission of the FER.

## SOURCE DOCUMENTATION

- Accounting records must be supported by source documentation such as purchase orders, invoices, agendas, sign-in sheets, payrolls, time and effort records, contract and sub-award documents.
- Source documentation should explain the **who, what, when, where, why and how**
- Without source documentation, LEAs cannot prove allowability under the grant

## SELECTED ITEMS OF COST (FOOD)

- Determination needs to be made on a case-by-case and program specific basis.
- Therefore, LEAs will have to make a compelling case to justify food costs as reasonable and necessary.
- Meal costs at meetings or trainings are typically not allowable under Federal awards unless the LEA can document that the expenditures for food were reasonable in cost, necessary to accomplish program goals and objectives, and an integral part of the instructional program.
- *There is a very high burden of proof to document food is necessary to meet the goals and objectives of a federal program.*
- ***Light refreshments for parent meeting is allowable!***



## SELECTED ITEMS OF COST (TRAVEL)

- Written **POLICY** for travel reimbursements.
- Policy must explain the requirements of travel status and the reimbursement of travel costs (per diem, actual, mileage, combination, etc.).
- LEAs must retain documentation that participation of the individual is necessary to the Federal award and that the costs are reasonable and consistent with the LEA's travel policy.
  - ❑ Written justification memo/statement
  - ❑ Prior written approval
  - ❑ Copy of the agenda for the conference/meeting (this proves allocability to the Federal award).

# TIME AND EFFORT

All staff paid with any portion of Federal funds must document the time and effort spent within the program through time distribution records

- **EMPLOYEES THAT WORKS SOLELY ON A SINGLE FEDERAL PROGRAM OR COST OBJECTIVE**
  - Semi-Annual Certification Form
    - Prepared semi-annually and signed after-the-fact by employee or supervisor
  - Semi-Annual Certification (Alternative) Form
    - Prepared semi-annually and signed after-the-fact by supervisor
  
- **EMPLOYEES THAT WORK IN MULTIPLE PROGRAMS**
  - Time and Effort Logs/Personnel Activity Reports (PARs)
    - After-the-fact actual activity, account for total activity, prepared monthly, signed by employee and supervisor, reviewed quarterly
  - Substitute System Employee Certification Form (Fixed Schedule)
    - Must complete Substitute System Management Annual Certification Form
    - Certification is prepared semi-annually and signed by employee and supervisor

**EXCEPTION— Consolidated Schoolwide Pool does not require Time and Effort**

## STIPENDS/EXTRA DUTY PAY

Payments for work beyond an employee's regular contract are allowable with documentation

- Written agreement
  - ❑ Indicated the extra work to be performed;
  - ❑ Date(s) of performance;
  - ❑ Amount to be paid to the employee; and
  - ❑ Must be signed by the employer & the employee to show acceptance of the terms.

# ADMINISTRATION COSTS

- Salaries of administrative and clerical staff should normally be treated as indirect costs unless all of the following conditions are met:
- Such services are integral to the project or activity
- Individuals involved can be specifically identified with the project or activity
- Such costs are explicitly included in the budget
- Costs are not also recovered as indirect costs

## EQUIPMENT AND REAL PROPERTY

Equipment is tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds \$1,000.

The following items are subject to the inventory management requirements:

- Equipment items with an acquisition cost of \$1,000 or more per unit.
- Items with an acquisition cost under \$1,000 per unit which are considered attractive or easily pilfered.

## EQUIPMENT AND REAL PROPERTY

- Purchases are consistent with the approved application.
- Records are maintained and up-to-date.
- Maintains inventory list with ALL required components.
- Used for its intended purpose.
- Controls/safeguards are in place to prevent loss, damage or theft.
- Used to supplement and not supplant non-federal funds
- Physical inventory conducted at least once every two years.

## EQUIPMENT AND REAL PROPERTY

Equipment/Property Records/Inventory list must be maintained and include:

- Description of the property
- Serial number or other identification number
- Funding source of property
- Federal Award Identification Number (FAIN)
- Who holds the title, if applicable
- Acquisition date
- Cost of the property
- Percentage of federal participation in the project costs for the Federal award under which the property was acquired
- Location, use and condition of the property
- Any ultimate disposition data including the date of disposal and sale price of the property

## EQUIPMENT DISPOSITION

Equipment must be used by the LEA in the program for which it was acquired as long as needed, whether or not the program continues to be supported by the Federal award.

When equipment acquired under a Federal award is no longer needed for the original program the LEA must dispose of the equipment as follows:

- Items with current per unit fair market value of \$5,000 or less may be retained, sold or otherwise disposed of with no further obligation.
- Items with current per unit fair market value in excess of \$5,000 may be retained by the LEA or sold.
- Proper sales procedures must be established to ensure the highest possible return.

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# PROCUREMENT REQUIREMENTS

- Follow LEA policy on bidding.
- Policy should have thresholds and describe the following types of procurement:
  - ❑ Micro Purchases threshold up to \$10,000
  - ❑ Small Purchases threshold from \$10,001 to \$249,999
  - ❑ Sealed Bids/Construction Projects equal to or greater than \$250,000
  - ❑ Competitive Proposals equal to or greater than \$250,000
  - ❑ Noncompetitive/Sole Source
- Must keep bidding documentation.
- May be more restrictive on amounts, but can't be more than federal thresholds.

# CASH MANAGEMENT

- Cash Management is the process of requesting, receiving, tracking, and disbursing federal funds.
- Payment Requests must be on a **reimbursement basis** at the time of payment request.
- May request payments twice a month, but must notify DESE of intent to receive payments outside of regular due dates.
- Payment dates – submitted at least by the 1st and 20th of the month.
- LEAs are encouraged to submit payment requests as expenditures occur.

# Resources

## **General Federal Guidance Manual**

<https://dese.mo.gov/financial-admin-services/general-federal-guidance>

## **DESE Accounting Manual (School Finance)**

<https://dese.mo.gov/financial-admin-services/school-finance/accounting-manual>

## **ESEA Administrative Manual**

<https://dese.mo.gov/sites/default/files/qs-fc-admin-manual-ESSA-Jul-2018-Final-Copy.pdf>

## **ESEA Fiscal Monitoring resources**

<https://dese.mo.gov/financial-admin-services/esea-finance/fiscal-monitoring>



## **ESEA Finance web page**

<https://dese.mo.gov/financial-admin-services/esea-finance>

# OTHER RESOURCES

- **ESEA Finance**
  - News and Updates
  - 9/30 Report Instruction
  - Allocations
  - Census Data
  - ESEA Fiscal Requirements and Monitoring
  - General Federal Guidance
  - Payment Requests and FERs
  - Rural Education Achievement Program (REAP)

## Quick Links

- **Administrative Manual** 
- **Data Request Form**
- **Federal Programs**
- **Federal Programs Listserv**
- **Financial Management Training**
- **ESEA Legislation and Guidance**
- **ESEA Consolidated Calendar** 
- **Nonpublic**

## ESEA FINANCE WEBPAGE

<https://dese.mo.gov/financial-admin-services/esea-finance>





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ESEA/ESSA Finance

<https://dese.mo.gov/financial-admin-services/esea-finance>