



MAINE DEPARTMENT
OF EDUCATION

Federal Fiscal Office Hours July 2025



Agenda

- **General Updates & Reminders**
 - Onset of funding year
 - Close out of funding year
- **Resources for Your District to Address the Delay in ESEA Federal Funding**
- **Team specific Updates**

Q & A

Funding Balances



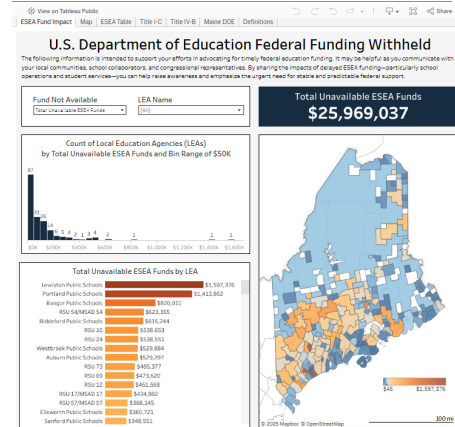
Grant / Year	Period of Performance	Remaining funds
ESEA FY23 ESEA FY24 ESEA FY25 SIG FY24	7/1/22 - 9/30/25 7/1/23 - 9/30/26 7/1/24 - 9/30/26 7/1/23-9/30/25	\$586,167.39 <(1%) \$4,872,149.92 (7%) \$32,246,932.25(44%) \$787,182.88 (38%) <i>as of July 23, 2025</i>
IDEA FY24 \$57.8 FY25 \$57.2	7/1/23-09/30/25 7/1/24-09/30/26	\$4.6 Million remaining (12%) \$30.6 Million remaining (53%)
Adult Education	7/1/24-6/30/25	\$316,844.52 remaining (7.22.25)

We draw your attention to funds that are yet to be reimbursed for each of the listed grants. We are aware that for many SAUs, these funds have been obligated and expended however, reimbursement has not yet been sought from the Department. We therefore encourage you to submit invoice reimbursements as soon as possible.

Resources to Support the Delay/Withholding of federal funds

- [Priority notice provided to SAUs](#)
- [Tableau dashboard available](#)
 - Funding amount by affected title
 - Funding amount impacting SAUs
 - Funding amount impacting the Maine DOE
- Template language for communicating with the school community

Withheld FY26 ESEA Federal Funding



[You may find the tableau at this link](#)

New Year Reminders

Reminders

- Substantial Approval
 - Do not obligate funds before the substantial approval date
 - A PO with a vendor establishes a date of obligation
 - Do not enter contracts before the substantial approval date
- UEI Numbers
 - Needs to be updated and **ACTIVE** on an annual basis
 - SAUs should verify their UEI is **ACTIVE** in sam.gov
 - **An inactive UEI will impact the availability of federal funds**



Website for SAM.gov : <https://sam.gov/>

Verifying your UEI number

Navigate to SAM.Gov at:
<https://sam.gov/>

Select Check Entity status to
verify you are registered.

Select Renew Entity to
renew/activate your account

Select Get Started to register for
a UEI for the first time.



Reminder when Obligating Expiring Funds

If the obligation is for—	The obligation is made—
(a) Acquisition of real or personal property	On the date on which the State or subgrantee makes a binding written commitment to acquire the property.
(b) Personal services by an employee of the State or subgrantee	When the services are performed.
(c) Personal services by a contractor who is not an employee of the State or subgrantee	On the date on which the State or subgrantee makes a binding written commitment to obtain the services.
(d) Performance of work other than personal services	On the date on which the State or subgrantee makes a binding written commitment to obtain the work.
(e) Public utility services	When the State or subgrantee receives the services.
(f) Travel	When the travel is taken.
(g) Rental of real or personal property	When the State or subgrantee uses the property.
(h) A pre-agreement cost that was properly approved by the Secretary under the cost principles in 2 CFR part 200, Subpart E—Cost Principles	On the first day of the grant or subgrant performance period.

- For grants approaching close out - deadline to obligate is 9/30
- All funds must be timely and meaningfully obligated prior to 9/30 **with the vendor**
 - Statute does permit the services to be performed during the liquidation period however....
 - Payments for services must be completed within the liquidation period
 - We strongly recommend and it is best practice to obtain the services within the period of performance

[2 CFR § 76.707](#)



Funds that are expiring on 9/30 can be obligated until 9/30, however be mindful of the requirement when utilizing funds for purchased services. You can continue to use the funds for services within the liquidation period provided they were timely and meaningfully obligated by 9/30. Obligating a contract on 9/29 for services to be rendered mid-October would not meet the definition of a timely obligation. If you are in doubt, please reach out to the applicable federal program manager or fiscal lead. Travel and coursework must be completed before 9/30.

Close Out Reminders

- Understand closeout requirements and deadlines
 - Fiscal years (July 1 to June 30) vs. Reporting Periods (July 1 to September 30)
- Financial reconciliation and reporting
 - Reimbursement requests are timely and up-to-date
- Performance reporting and Closeout of Expiring Funds
 - i.e. FY25 Performance Report and FY23 closeout
- Record Retention
 - Retain all financial and programmatic records



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As we end the FY25 fiscal year, here are a few important closeout reminders to ensure compliance and meet all deadlines:

Please make sure you are familiar with the specific closeout requirements for your projects and awards. This includes both financial and programmatic obligations. Check your GANs for details—and don't wait until the last minute to submit reimbursement request. The fiscal year runs from July 1 to June 30 for funding and auditing requirements; however, the performance reporting period for most programs extends from July 1 to September 30. It's important to distinguish between these two so that reporting and reconciliation are aligned correctly. To be able to accurately report expenses for the performance report, please be sure to complete all reimbursement request through September 30.

Be aware of the period of performance, especially for programs nearing the end of their performance period such as ESEA FY23 funding. Don't forget to finalize the FY23 closeout expenses—this includes updating performance reports and verifying all financial data is accurate and complete.

Lastly, remember that record retention is a critical part of the closeout process. All financial and programmatic records must be retained according to CFR requirements, which is three years from the date of submission for the final financial report. For example, FY24 ESEA

funds awarded on July 1, 2023 being utilized through the Tydings Amendment Year which ends on September 30, 2026, will be reported on a performance report submitted on November 1, 2026 (final financial report). The retention period for these documents would be through November 1, 2029.

Timely Draw down of funds

- Timely drawn down is the efficient and effective process of accessing and using federal grant funds within the allotted timeframe and according to grant guidelines.
 - **Key Terms**
 - **Period of Performance:** Begins with substantial approval of the SAU's application for funds.
 - **Obligation:** The legal commitment to spend funds through signed contracts, purchasing agreements, invoices.
 - **Expenditure:** The actual spending of funds.
 - **Closeout/Liquidation:** The final stage of the grant process where the recipient submits final requests and reports.



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- What is timely drawdown? The efficient and effective process of accessing and using federal grant funds within the allotted timeframe and according to grant guidelines.
 - **Key Terms**
 - **Period of Performance:** The time during which the subrecipient can incur new obligations to carry out the work, services, and purchase items approved in the application.
 - **Obligation:** The legal commitment to spend funds through signed contracts, purchasing agreements, invoices.
 - **Expenditure:** The actual spending of funds.
 - **Closeout/Liquidation:** The final stage of the grant process where the recipient submits final requests and reports.

Timely draw down of funds

- Subrecipient receives <\$250,000 = quarterly invoicing
- Subrecipients whose award (including transferred funds) > \$250,000 = monthly invoicing
- **Reimbursement requests**
 - A detailed expenditure report (trial balance)
 - Dates on expenditure report should align with the service period entered on the request page in Grants4ME
 - Other documentation such as Time & Effort, invoices, contracts upon request
 - Please keep in mind the turnaround time for payment of an approvable reimbursement request is approximately 30 days.



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- As a general rule, subrecipients whose award is less than \$250,000 must submit reimbursement requests via the Department's online grant management system at least once per quarter, with billing periods ending on 9/30/20xx, 12/31/20xx, 3/31/20xx, and 6/30/20xx.
- Subrecipients whose award (including transferred funds) exceeds \$250,000 in value must instead submit reimbursement requests **monthly** throughout the period of performance for the award.

Reimbursement requests

- All invoices submitted for reimbursement in Grants4Me must be accompanied by a detailed expenditure report (trial balance). This report should only reflect the service period being billed on the invoice. Other documentation as required by the grant, i.e., Time & Effort, invoices, contracts, etc.
- Please keep in mind the turnaround time for payment of an approvable reimbursement request is approximately 30 days.

We acknowledge that not all submitted reimbursements are processed in a net 30 manner in order for this requirement to be implemented with fidelity. With that being said, if reimbursement is delayed, please work with your fiscal program contact. Generally, in these circumstances, the SAU is able to submit additional months (up to 3 months) in a submission however, the back up / supporting documentation **MUST** be broken out and

submitted via month.

General Reminders

Liquidation of funds

- [Updated February 27, 2025](#)
- These changes are reflected in [2 CFR 200.344](#)
 - 90 days for SAU liquidation
 - 30 days for SEA liquidation
- At minimum, **quarterly** invoicing
 - See grant coordinator
 - Submit invoices no later than **December 1** for sufficient time for process and approve.

Federal Funding Stream	Obligation Date	Former Close-Out Date	**Revised Close-Out Date** All invoices must be submitted to Maine DOE by this date.
CTE (Perkins)	June 30	December 30	December 15 Any funds not invoiced by this date or invoices being returned after this date will no longer be available.
ESEA Federal Programs	September 30		
McKinney-Vento	September 30		
Adult Education	September 30		
IDEA	September 30		
ARP ESSER III	September 30		
ARP Homeless Children and Youth (HCY)	September 30		



The DOE continues to request that invoices are submitted regularly, at a minimum, on a quarterly basis. Each federal program may have additional guidance regarding frequency of invoicing based upon allocation amount. The Department recently updated the end date for SAUs to liquidation funds to 12/15. This date change was to ensure timely processing. Although SAUs have until Dec. 15 to submit invoices, we strongly encourage SAUs to submit their invoices for closing grants by December 1. This allows DOE and DAFS sufficient time to communicate with you regarding required information and approve the reimbursement request for payment.



Business Manager Bootcamp – August 5th & 6th

Designed for new and returning business managers

- Time and effort
- Allowability
- Obligation & Period of Performance
- Grants4ME navigation and use
- Monitoring & Audits
- Grant coordination
- **What are some other helpful topics?**

 Maine
Department of
Education

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Reminder about registering for the Annual summit One day bootcamp. Availability to attend either August 5th or 6th. Link to register: <https://biz.maine.gov/annualsummit>

Office Hours

Office hours will resume in October for the 2025/26 school year.

All sessions are recorded and posted to the [Office of Federal Program's website](#)

- Shared with MEASBO for distribution

Next session: **October 23, 10 am**





Adult Education



Adult Education Updates

Despite the delayed release to FY26 federal fund allocations on July 1, 2025, due to pending Office of Management and Budget review, Maine DOE AEFLA subrecipients continue to have access to allocated AEFLA FY25 funds. This means SAUs can continue to be reimbursed for FY25 4th quarter expenses and can continue to invoice against any FY25 carryover funds that may be left unspent. Allocated FY25 funds are obligated under the current AEFLA contract through 6/30/26. If currently withheld AEFLA funds are released to states, the Maine DOE Adult Education team will amend the current contracts to reflect the received FY26 amounts. Until such a time, please continue to utilize and seek reimbursement for any remaining and available FY25 federal funds within the current contract.



Deadlines –AEFLA/IELCE FY25 Q4 invoices due July 31st – MJRP FY25 Q4 Invoices due July 15th

Please direct questions to Megan.Dichter@maine.gov





Career and Technical Education

Career & Technical Education

- FY26 Perkins applications
 - Due ASAP and approved on a rolling basis
- FY25 ARP/MJRP Grant
 - Final day to submit for reimbursement: 9/30
- Q4 for FY25 Perkins, Perkins Reserve, and Industry Standards Grants
 - Final day to spend down funds: 9/30



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As a reminder, the FY 2026 Perkins applications are due. To date, we have approved all of our post-secondary applications and half of the CTE secondary applications and the team is approving on a rolling basis.

The final day to submit invoices for FY 25 ARP and MJRP is September 30th

Invoices for all active grants need to follow a quarterly submission schedule with Q4 invoicing for FY 25 perkins, reserve, and industry grants is also September 30th.

- Our team hosts weekly drop in office hours on Tuesdays at 3pm. And as always, please Reach out to Melissa Sherwood with any questions.
- Next up, I will turn it over to child Nutrition



Child Nutrition



Child Nutrition

Updates:

- The Child Nutrition SY2026 application to participate are now open. There are many documents that will need the Superintendent or the Legal Agent signature.
- Reminder, UEI is a yearly renewal. Required for NSLP application approval.
- Please work with your Child Nutrition Director to complete the Annual Financial Report. Any questions please reach out to jodi.Truman@maine.gov



Looking Ahead:

- Annual Financial Report Due 9/1/2025 in CNPWeb
- 2026 NSLP Application due 8/15/2025



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The 2026 Child Nutrition Annual Application is now open. Part of the application process includes many documents that will need the Superintendent or Legal Agents signature. Each Districts UEI is also checked for an approved registration Applications must be approved before the first day of school.

As SY2025 is now over, the 2025 Annual Financial Report will be due 9/1/2025. Please work with your Child Nutrition Director to complete the report. The financial report must be submitted in CNPWeb before your SY2026 claims can be paid.



ESEA Federal Programs



Delayed Allocations

- A [Priority Notice](#) was released on Tuesday, 7/1, about the delay in final allocations from the federal government for Titles IIA, IIIA, and IVA, as well as other programs.
- From the US Education Department: “...*decisions have not yet been made concerning submissions and awards for this upcoming academic year. Accordingly, the Department will not be issuing Grant Award Notifications obligating funds for these programs on July 1 prior to completing that review.*”



FY26 ESEA Consolidated Application due 8/1



FY24 Tydings & FY25 Title I Carryover

The Maine Department of Education (DOE) received approval for the following waivers from the U.S. Department of Education:

- Tydings Amendment Waiver extends the period of availability of Federal FY 2023/State FY 2024 funding until **September 30, 2026**.
- A waiver from Section 1127(a) of the ESEA for Federal FY 2024/State FY 2025 Title I, Part A funds (i.e., the Title I, Part A funds that will become carryover funds on October 1, 2025), which serves to waive the requirement that limits the Maine DOE's ability to grant its LEAs with a waiver of the 15 percent Title I, Part A carryover limitation more than once in a three-year period.



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FY 2024 funding has received an extension and is now due to expire 9/30/26. Also, a waiver was received for the FY 2025 Title IA funds that become carryover 10/1/25 that limits Maine DOE to grant an excessive carryover waiver to once every three years. Excessive carryover is any amount above 15% of your Title IA allocations after transfers at the end of the first 15 months of the grant. This applies to recipients of \$50,000 or more in Title I funds after transfers.

Performance Report Requirements

- Communicate, Communicate, Communicate
- Grants4Me – PR is embedded in the application
- ESEA Coordinator reports progress toward achieving measurable goals and completed projects
- Expenses from the Substantial Approval Date through 9/30/25 must be reported by the LEA Fiscal Representative or the ESEA Coordinator
- FY 23 ESEA Consolidated Grant Application must be closed out
 - This will require a Lea Fiscal Representative or ESEA Coordinator to report final expenditure under Performance Report Summary Page



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Successful administration of federal funds requires communication between the business office (manager) and the ESEA Coordinator and/or school principals. This communication should be ongoing throughout the year. We recommend that a minimum of quarterly meetings occur to make sure the business office and Coordinator/s are all on the same page. Business managers need to make sure invoicing is up to date so that the ESEA Performance Report can be submitted timely. Again, invoicing for expenses through 9/30 is essential for reporting expenses on the performance report. These figures can be submitted in Grants4Me either by the ESEA Coordinator or LEA Fiscal Representative. Please reach out to either the ESEA Management Analyst or the SAU's Regional Program Manager with any questions. The performance report is a page in the ESEA application that gets turned on 10/1 and is due 11/1.



Office of Special Services and Inclusive Education



OSSIE Fiscal Teams Updates

New Requirement for FY26 IDEA Invoice Reimbursements

- Effective **July 1, 2025**, all FY26 IDEA invoice reimbursement submissions must include a **sampling of signed and dated contracts** for contracted service providers. These contracts must be submitted for review **with your first reimbursement submission**.
- This new requirement enables the Fiscal Team to review contracts at the **start of the grant year** to ensure compliance — specifically, that:
- Contracts were not signed prior to the SAU receiving substantial approval, and
- Funds are not obligated outside of the approved grant period.
- We are also asking for a copy of the SAM.gov vendor eligibility certification on contracts over \$25,000

FY 25 Fiscal Monitoring Co-Hort information- coming soon

Why we monitor?

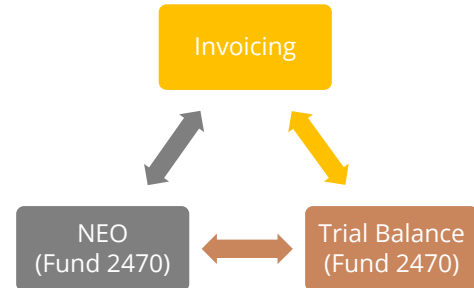
IDEA fiscal monitoring is a critical part of the Maine DOE's responsibility to ensure that special education funds are used effectively and appropriately, in compliance with federal and state regulations, and with proper stewardship to support students with disabilities.



Year End Report for IDEA FY25

Available July 15, 2025, due by October 15, 2025

- The FY25 Year End Report can be found in the FY25 application under Sections IDEA 611 & 619
- Sections A & B Maintenance of Effort and Excess Cost will not be available until 4th quarter financial uploads are complete and migrated in MEFS.
- What expenses are recorded on the Year End Report?
 - All special education expenditures that have been reimbursed through Grants4ME as of June 30th (end of year 1) – Fund 2470 (5-22) and Fund 2510 (3-5) July 1, 2024-June 30, 2025
 - All expenses reimbursed through Grants4ME should be reflected on the Trial Balance – Fund 2470 and Fund 2510.
 - All expenses reimbursed through the Grants4ME should be reflected in the 4th Quarter upload to NEO.
 - Accrued payroll – NOT to be included on the YER – Accruals are liabilities not expenses.





Office of School & Student Supports



Office of School and Student Supports (O3S)

- EASE

**EASE Annual Convening:
July 29 – 30
at UMO!**

Expanding Access in School Environments (EASE) – 5 3 Year Grant Snapshot* July 2025

YEAR	Performance Period	Total Allocation Amount	Awarded	Carryover Allowed	Total # of Subrecipients	# of subrecipients that depleted funds	% of total funds remaining
1	10/11/23 – 12/31/25	\$1,000,000	10/11/23 – 12/28/23	YES	9	8	1.12 *30(11/24)
2	6/28/24 – 12/31/25	\$1,000,000	6/28/24- 7/19/24	YES	9	6	16.3 *84.5(11/24)
3	1/1/25 – 12/31/25	\$1,000,000	1/1/2025	NO	9	0	85.4
4	1/1/26 – 12/31/26	\$1,000,000	Non-Continuation	NO	9	N/A	N/A
5	1/1/27 – 12/31/27	\$1,000,000	Non-Continuation	NO	9	N/A	N/A

*Maine is participating in a multi-state lawsuit to reinstate funding for years 4 & 5

- Stronger Connections

Stronger Connections Grant (SCG) – 3 Year Grant Snapshot - July 2025

YEAR	Performance Period	Total Allocation Amount	Awarded	Carryover Allowed	Total # of Subrecipients	# of subrecipients that depleted funds	% of total funds remaining
1 - 3	10/2/2023 – 9/30/2026	\$4,315,895.15	10/11/23	One time allotment	15	0	59.7 *76.3 (Nov 24)



The EASE Grant has been issued a non-continuation for years 4 and 5. Several districts have become more diligent in completing spending for years 2 and 3. While not all districts will obligate of their funds prior to 12/31/2025, there are 3 districts on track to do so. The % total funds remaining is in comparison to numbers from November 2024. Year 2, for example illustrates there was 84.5% of funding remaining as of November, but by July, that number is down to 16.3% of the \$1,000,000 allotment for 3 of the 9 schools. The EASE annual convening is to be held at the University of Maine next week on July 29-30. This is an opportunity for both providers and administrators. The Stronger Connections Grant has dropped from 76.3% total funding remaining to 59.7%. With site visits this past spring and more this fall, there is a concerted effort to encourage schools to expedite planning and spending for the 3rd and final year of the grant.

Office of School and Student Supports (O3S)

- McKinney-Vento Subgrants
 - Year 2 of a 3-Year Subgrant Cycle (Next RFA Spring 2027)
 - Currently funding 8 SAUs
- Preventing Student Homelessness (state-funded)
 - Reallocation for Participating SAUs in FY 25
 - Revised FY 25 timeline: Obligation by March 31, 2026, and final invoices received by May 1, 2026
- Community School grants (Ch. 333) - only grants NOT included in Grants4ME for now



Questions

Any questions for the team?



Team Office Hours

Team	Office Hour
ESEA Federal Programs	Second Tuesday of the month at 9:00 am
Perkins V (CTE)	Every Tuesday 3-3:30pm on Teams
Federal Fiscal Office Hours	October 23, 2025, February 26, 2026, May 28, 2026 Register



Register for Federal Fiscal office hours here:

<https://networkmaine.zoom.us/meeting/register/tZAlc-usrz4rH92YKUFTyP5obu8SdjBc0TDs>

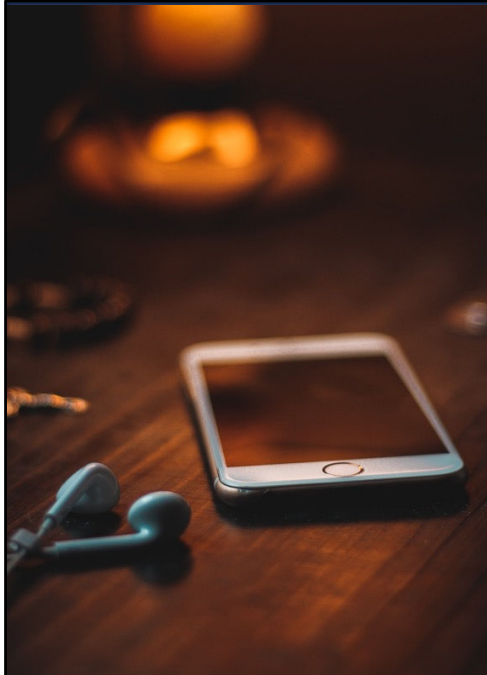
Our Team

Contacts

Please reach out to the applicable Fiscal Program leads for additional help and support.

Office	Contact	Email
Adult Education	Megan Dichter	Megan.Dichter@maine.gov
Child Nutrition	Jodi Truman	Jodi.Truman@maine.gov
ESEA Federal Programs	Tyra Corson Shelly Chasse-Johndro	Tyra.corson@maine.gov Shelly.chassejohndro@maine.gov
Perkins, Career & Technical Education	Melissa Sherwood	Melissa.sherwood@maine.gov
Special Services and Inclusive Education	Colene O'Neill	Colene.oneill@maine.gov
Office of School and Student Supports OSSS – Stronger Connections	Kristian Fore	Kristian.Fore@maine.gov
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