

PSC Solution: TIP0010

Date: 6/09/2010

Application: ESS

School Year: All

File Specifications: N/X035 – Federal Programs

Solution Type: Technical Tip

Title: How to Determine the Year for Reporting GEPA Funding in NX035

Issue Description:

This article explains what year to report GEPA funds for file N/X035, even if the funds are allocated by ED in a different year than they are distributed by the state. States can get confused on whether to report the funding for the year in which the funds were allocated by ED to the state or the year in which they were actually distributed by the state to LEAs or other entities.

The rule to follow is that states should always report GEPA funding in N/X035 (both SEA and LEA levels) according to the Federal Fiscal Year (FFY) in which the funds were allocated (awarded or allotted) to the state by ED. Even if the funds weren't actually distributed by the state to LEAs or other entities until a later year, the funds should be recorded in the year they are originally allocated by ED. For instance, GEPA funds allocated to the state in FFY07 should be reported in the SY2007-08 N/X035 file at both the SEA and LEA levels. Use the following as a reference to map the FFY to the corresponding 035 file school year (the data element "File Reporting Period" should include the SY shown below):

GEPA funds allocated to state in FFY06 >> Report GEPA data in SY2006-07 N/X035

GEPA funds allocated to state in FFY07 >> Report GEPA data in SY2007-08 N/X035

GEPA funds allocated to state in FFY08 >> Report GEPA data in SY2008-09 N/X035

GEPA funds allocated to state in FFY09 >> Report GEPA data in SY2009-10 N/X035

GEPA funds allocated to state in FFY10 >> Report GEPA data in SY2010-11 N/X035

Example: A state was allocated GEPA funds from ED for FFY06. From the FFY06 funds, the state distributed \$10k to LEA 1 during SY2006-07 and another \$5k to the same LEA during SY2007-08. All \$15k should be reported in the N/X035 file at the LEA level for LEA 1 for SY2006-07 because that represents the FFY during which the funds were allocated to the state by ED.