Louisiana Believes

Allowability of Federal Funds
December 3, 2018

DEPARTMENT of EDUCATION

Topics of Discussion

- Key Super APP Points to Remember
- Key ESSA Fiscal Requirements
- ESSA Transferability
- ESSA Title and IDEA Allowable Cost
- ESSA Title Key Provisions
- Domain Priority Funding

Key ESSA Fiscal Requirements

Key Points to Remember

- ESSA funds will be allocated across Super App domains.
- There are no individual budgets for ESSA title funds or any competitive funds.
- Super App domain budgeting is not ESSA's Title I Schoolwide Consolidation of Funds.
- All Title funds retain their identity, purposes, and requirements.
- Title I Set-aside funding will be spread across domains

ESSA Supplement Not Supplant Requirements

Title I Supplement Not Supplant

ESSA Fiscal Requirements:

Standard: Federal Funds must be used to supplement and in no case supplant state, and local resources

Test: To demonstrate compliance, the LEA shall demonstrate that the methodology used to allocate State and local funds to each school receiving assistance under this part ensures that the school receives all of the State and local funds it would otherwise receive if it were not receiving Title I funds.

Does not apply to: Single school LEAs, as well as LEAs with one school per grade span.

The LEA's state/local funding methodology should be in effect for SY 2018-19.

ESSA Fiscal Requirements Continued

No LEA shall be required to:

- Identify individual costs or services as supplemental; or
- Provide services through a particular instructional method or in a particular instructional setting to demonstrate compliance.

ESSA Fiscal Requirements Continued

Three presumptions of supplanting **continue to apply to <u>Title I district-wide activities</u>:**

- Required/mandated activities to be made available under other federal, state, or local laws
- Provided with non-federal funds in prior year
- Provided services to Title I students and the same services were provided to non-Title I students using non-federal funds.

Titles II, III, IV, Part A (Student Support and Academic Enrichment), and VI, Part B (RLIS) and Supplement Not Supplant

The amended supplement-not-supplant provision in ESEA that applies to Title I **does not apply to Titles II, III*, IV Part A , and V Part B.** These titles have their own provision prohibiting supplanting of other federal, state, and local funds. (Section 3115(g)).

In general, it is presumed that supplanting has occurred:

1. If the SEA or LEA uses federal funds to provide services that the SEA or LEA was required to make available under other laws; or
2. The SEA or LEA uses federal funds to provide services that the SEA or LEA provided with other state/local funds in the prior year.

***Title III funds cannot be used to fulfill LEA obligations under Title VI of the *Civil Rights Act of 1964* and the *Equal Educational Opportunities Act* (EEOA).**

IDEA Supplement Not Supplant Key Provisions

The three presumptions do not apply to IDEA, Part B funds.

If a district meets Maintenance of Effort (MOE) requirements, it will satisfy the supplement, not supplant, requirements of IDEA.

Title I Rank and Serve Flexibility for High Schools

Title I School Ranking & Serving Flexibilities

First: Rank Schools

- Rank and serve in order schools exceeding 75% poverty without regard to grade span
- Ranking could include high schools w/ 50% or more poverty (identify the high school on Targeting Step 2 for services)

Then: Rank Remaining Schools

- Rank in order schools below 75%
- Assign Per Pupil Allocations (PPA)
- Ensure PPAs for lower poverty schools do not exceed PPAs for higher poverty schools

ESSA Transferability

Key Provisions

LEAs can transfer all funds under:

- Title IIA
- Title IVA SSAE
- or Sec. 4204(c)(3)

between those provisions and/or into (but not out of):

- Title I Parts A
- Title I Part C (Migrant)
- Title I Part D (Neglected or Delinquent)
- Title IIIA (English Learners)
- Title VB (REAP)

****Note all transfers must be done in consultation with private school officials.****

ESSA Title Allowable Cost

Allowability of Costs

All costs must:

- Conform with federal law & grant terms
- Be consistent with state and local policies
- Be consistently treated
- Be adequately documented

Guiding Questions

Is the proposed cost consistent with Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards?

- If the answer if yes, the cost may be allowable.
- If the answer if no, then the cost is not allowable.

Is this expenditure reasonable, necessary and allocable to carry out the intent and purpose of the Title I program?

- If the answer if yes, the cost may be allowable.
- If the answer if no, then the cost is not allowable.

If the proposed cost is for an LEA or district-wide initiative, is it consistent with the supplement not supplant provisions under ESSA and the LEA's method of distributing local/state funds prior to allocating Title I funds to schools is met?

- If the answer is yes, then the cost may be allowable.
- If the answer if no, then the cost is not allowable.

Guiding Questions Continued

If the proposed cost is for an LEA or district-wide initiative, is it consistent with the supplement not supplant provisions under ESSA and the LEA's method of distributing local/state funds prior to allocating Title I funds to schools is met?

- □ If the answer is yes, then the cost may be allowable.
- □ If the answer if no, then the cost is not allowable.

If this is a school-level expenditure, is the cost aligned with the school's comprehensive needs assessment and identified in the school's Title I plan?

- □ If the answer is yes, then the cost may be allowable.
- □ If the answer if no, then the cost is not allowable.

IDEA Allowable Cost

IDEA Allowability of Costs

For a particular cost to be allowed, it must be an excess cost of providing special education and related services. Only allowed cost may be charged in the IDEA flow-through (611 or 619 entitlement grants).

When determining whether a cost is an excess cost, ask the following guiding questions:

In the absence of special education needs, would this cost exist?

If the answer is…

- No, then the cost is an excess cost and may be eligible
- Yes, then the cost is not an excess cost and is not allowed.

IDEA Allowability of Costs Continued

Is this cost also generated by students without disabilities?

If the answer is…

- No, then the cost is an excess cost and may be eligible
- Yes, then the cost is not an excess cost and is not allowed.

If it is a child specific service, is the service documented in the students IEP?

If the answer is….

- Yes, then the cost is an excess cost and my be eligible
- No, then the cost is not an excess cost and is not allowed.

Title Funds Key Provisions

Title I, Part A School Level Programs

The purpose of Title 1 funding “is to provide all children significant opportunity to receive a fair, equitable, and high-quality education, and to close educational achievement gaps.”

Title I is generally a school-level program, however, there are set-asides that are allowed.

Required set-asides include:

- Parent and Family Engagement (school and district level)
- Homeless

Optional set-asides include:

- District-wide Instructional Programs
- District--wide Professional Development
- Comprehension and Urgent Intervention School Support
- English Learners
- Foster Care (for transportation only)

Funding a Tier I Curriculum

Generally using Title I funds to fund curriculum for students is unallowable because funding a curriculum is not typically a supplemental activity. However, in Louisiana we believe struggling schools (CIR/UIR) would benefit greatly from a Tier I curriculum.

How can this be done in compliance with federal requirements?

Rationale: Tier I curriculum will positively impact student achievement, particularly those students most at-risk of failing. If part of a school improvement strategy, Tier I curriculum can be a “Title I like” activity and therefore could be funded with:

- Title I funds in Title I schools
- Non-Title I funds in non-Title I schools.

Title II

The purpose of Title II is to increase the academic achievement of all students by helping schools and districts improve teacher and principal quality. This includes teacher preparation and qualifications of new teachers, recruitment and hiring, induction, professional development, and retention. In addition, Title IIA funds may be used to improve the skills and knowledge of principals for effective school leadership.

Expanded Local Uses of Funds

- Recruiting, hiring, and **retaining** teachers
- Developing and improving support systems for teachers, principals, and other school leaders.
- PD for STEM activities

****Note:** The practice of hiring class-size reduction (CSR) teachers must be evidenced-based.

Title III

The general purpose of Title III is to ensure that English learner (EL) students, including immigrant children and youth, attain English language proficiency and meet the same challenging state academic standards that other students are expected to meet.

Note: All LEAs, regardless of whether or not they receive Title III, are obligated to fulfill legal obligations under Title VI of the Civil Rights Acts of 1964 and the Equal Educational Opportunities Act. This includes provision of an effective language assistance program.

More Information can be found at:
https://www2.ed.gov/about/offices/list/ocr/ellresources.html

Title III Required Activities

LEA required activities:

- Effective high-quality language instruction educational program
- Effective high-quality professional development
- Providing and implementing other effective activities and strategies that enhance or supplement language instruction educational programs, which must include parent, family, and community engagement activities (Section 3115(c))

Note: Title III cannot be used to fulfill a LEA's legal obligations under Title VI of the Civil Rights Acts of 1964 and the Equal Educational Opportunities Act.

EL-Related Activities moved to Title I

Some LEA EL-related activities have moved from Title III to Title I, including accountability for English Learners:

- EL parental notification regarding language instruction, educational programs, and related information (ESEA Section 1112(e)(3));
- Parental participation (e.g., regular EL parent meetings) (ESEA Section 1116(f)); and
- Reporting to the State on the number and percentage of ELs achieving English language proficiency (ESEA Section 1111(h)(2)).

Title III Use of Funds

A State and LEAs may still use Title III funds for EL-related activities previously required under Title III and now required under Title I as long as:

1. The use of funds is consistent with the purpose of Title III and are“reasonable and necessary costs;”
2. The use of funds is supplemental to the SEA’s or LEA’s civil rights obligations to ELs under Title VI and the EEOA; and
3. The SEA or LEA can demonstrate it is also using Title III funds to conduct activities required under Title III.

Title III Use of Funds Continued

- LEAs may not use Title III funds to administer the annual ELP assessment.
- LEAs may not use Title III funds for purposes relating to identification of ELs.
- There is a 2% cap on LEA funds for direct administrative costs
- LEAs may consolidate Title III funds in a schoolwide program.
- LEAs may combine Title I and Title III funds for the same EL-related purpose.

Title IV, Part A Required Activities

The non-regulatory guidance released by USDOE states that all LEAs must receive $10,000. These funds can be used in any one or more of the required activities.

- Those that receive at least $30,000 must complete a needs assessment at least every three years and dedicate funds in *all three content areas*.
- Non-publics can use funds in any or all of required activities. Percentages do not apply.

LEAs must spend funding in one the following three categories:

- Safe and Healthy Schools
- Well-Rounded Educational Opportunities
- Effective Use of Technology - no more than 15% may be spent on infrastructure

Title V - REAP

LEA may use REAP funds under the following programs/activities:

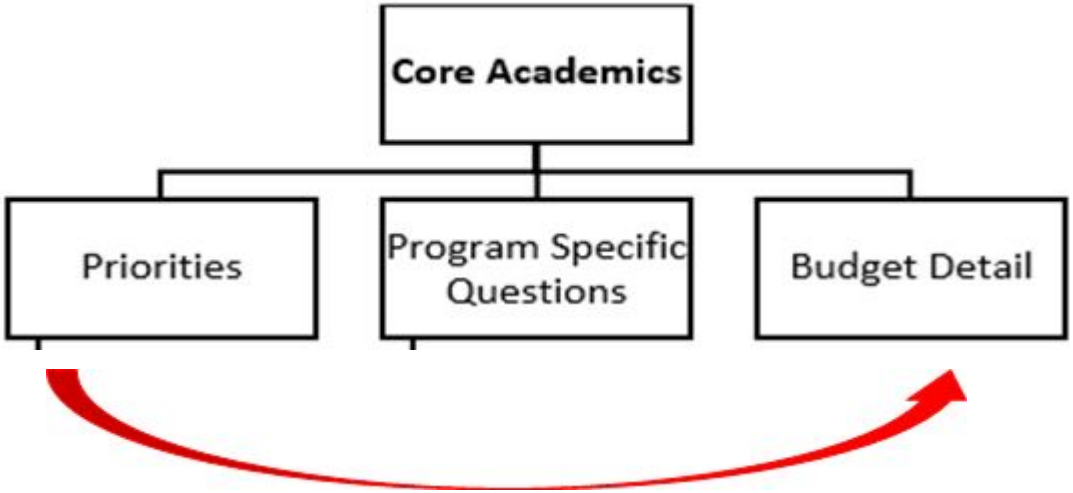
- Title I Part A Program Activities - EIC - TI
- Title IV Part A Program Activities - EIC - TIV
- English Learners Language Instruction - EIC - ELInst
- Teacher Recruitment and Retention - EIC - TRR
- Teacher Professional Development - EIC - TPD
- Parent and Family Engagement - EIC - PFE

Note: LEAs will now budget funds using program EIC codes for REAP instead of completing a program-specific planning section.

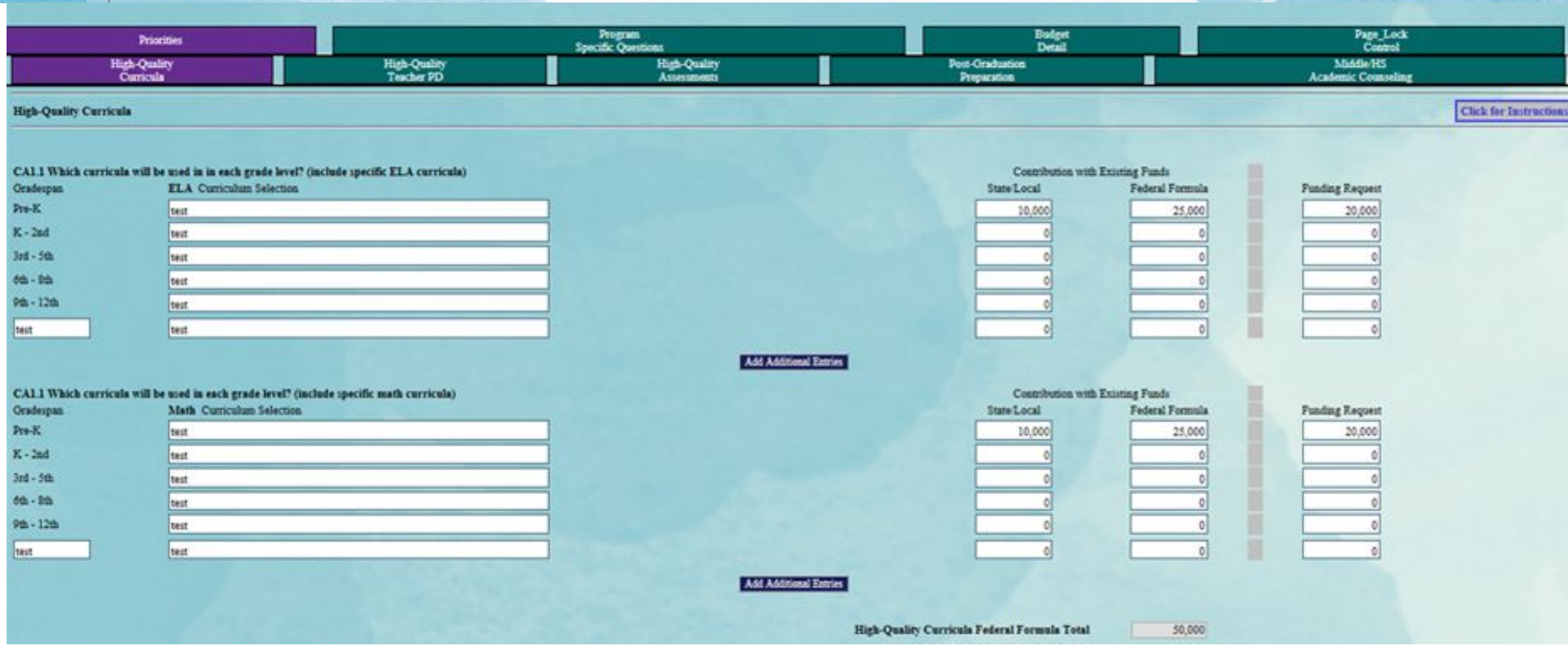
Domain Priority Funding

Domain Priorities Budget Link

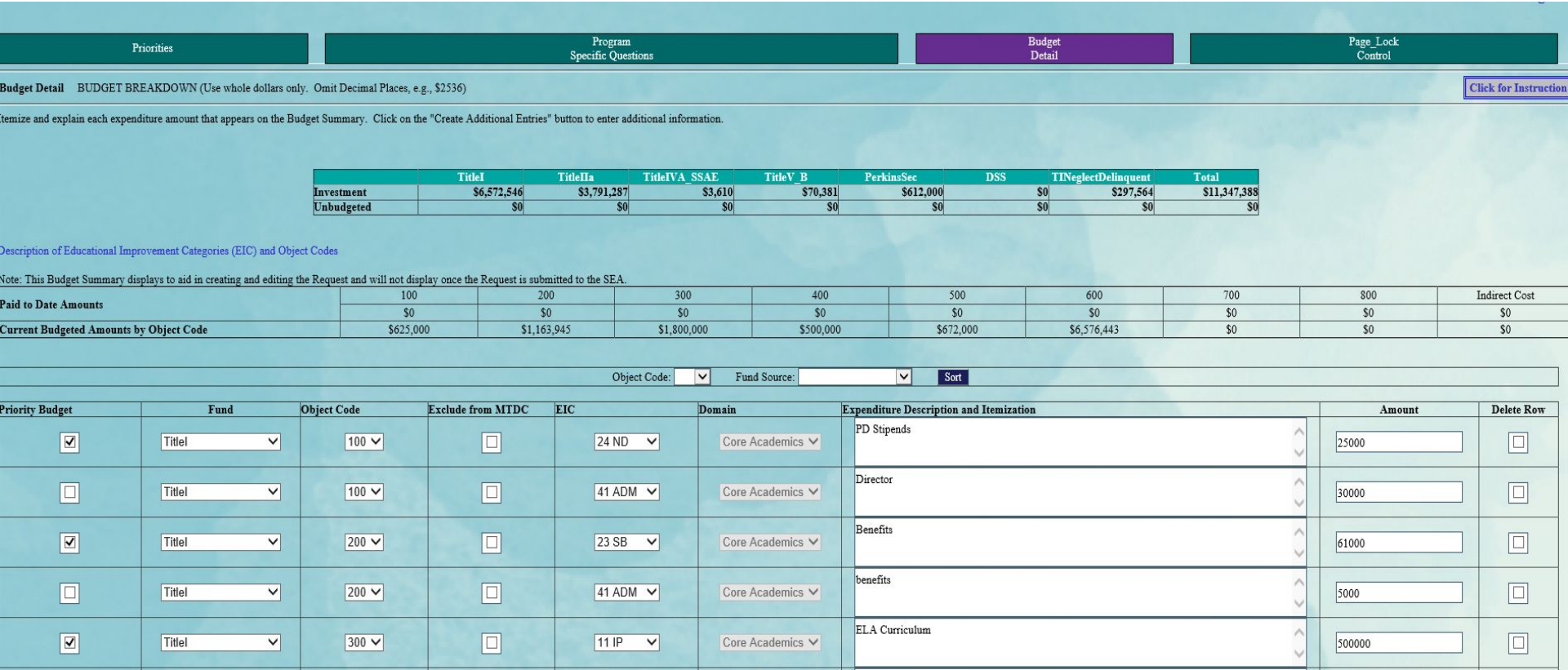
Funding designated in priorities must be flagged in budget pages



Core Academics Priorities



Budget Detail Page



Priorities | Program Specific Questions | Budget Detail | Page_Lock Control

Budget Detail BUDGET BREAKDOWN (Use whole dollars only. Omit Decimal Places, e.g., $2536)

Click for Instruction

Itemize and explain each expenditure amount that appears on the Budget Summary. Click on the "Create Additional Entries" button to enter additional information.

	TitleI	TitleIIa	TitleIVA_SSAE	TitleV_B	PerkinsSec	DSS	TINeglectDelinquent	Total
Investment	$6,572,546	$3,791,287	$3,610	$70,381	$612,000	$0	$297,564	$11,347,388
Unbudgeted	$0	$0	$0	$0	$0	$0	$0	$0

Description of Educational Improvement Categories (EIC) and Object Codes

Note: This Budget Summary displays to aid in creating and editing the Request and will not display once the Request is submitted to the SEA.

	100	200	300	400	500	600	700	800	Indirect Cost
Paid to Date Amounts	$0	$0	$0	$0	$0	$0	$0	$0	$0
Current Budgeted Amounts by Object Code	$625,000	$1,163,945	$1,800,000	$500,000	$672,000	$6,576,443	$0	$0	$0

Object Code: Fund Source: Sort

Priority Budget	Fund	Object Code	Exclude from MTDC	EIC	Domain	Expenditure Description and Itemization	Amount	Delete Row
☑	TitleI	100	☐	24 ND	Core Academics	PD Stipends	25000	☐
☐	TitleI	100	☐	41 ADM	Core Academics	Director	30000	☐
☑	TitleI	200	☐	23 SB	Core Academics	Benefits	61000	☐
☐	TitleI	200	☐	41 ADM	Core Academics	benefits	5000	☐
☑	TitleI	300	☐	11 IP	Core Academics	ELA Curriculum	500000	☐

Super App Questions

SuperApp Assistance

There are multiple options for Super App assistance:

- Email specific questions to the Grants Helpdesk:
  - LDOE.Grantshelpdesk@la.gov
  - Please put “Super App” in the subject line
- Super App Office Hours: Every Monday from 11 am - Noon
  - December 12: Webinar on Nonpublic School Equitable Services