

PROGRAM SPECIFIC GUIDANCE

The purpose of this guidance is to assist Louisiana's local educational agencies (LEAs) in maximizing the use of federal education grants to support academic priorities for the upcoming school year. This guidance will help LEAs:

- Coordinate multiple funding sources to increase support for educational initiatives.
- Take the necessary steps to ensure that federal funds are spent appropriately.
- Determine the types of activities federal education grants can support.

This guide has been designed to provide a general overview of federal requirements to support your academic planning process. If you have specific questions about your LEA, please reach out to your NCLB, IDEA or federal programs point-of-contact for information about how federal requirements may specifically apply to your LEA.

I. Coordinating Funds: A Strategy for Maximizing Resources to Support Local Priorities

LEAs have limited financial resources to achieve their educational goals. While federal grants provide additional support to improve student achievement, sometimes these grants are not used to their full potential. This happens, in part, because it is easiest to comply with the rules of one program at a time, rather than the rules of multiple programs at once. However, planning done program-by-program can limit the impact federal funds have in the classroom. The goal of this guidance is to minimize the single program approach to federal grants – where grants operate independently of each other – and to encourage coordinated planning of federal dollars. This toolkit helps provide a pathway for coordinating federal funds in order to address student and school needs.

The benefits of coordinating funds can be significant for students, schools and districts. For example, a school may be experiencing low reading achievement amongst its English Language Learners (ELL). In many cases, reading interventions for English Language Learners could be supported under both Title I and Title III. Often only one of these funds will be used to design a program to support ELL students. Using one fund to pay for one program makes it easier to ensure the district complies with federal rules. This is known as ‘program specific spending.’ However, if the school and district first assessed the needs of ELL students and then determined how to use both of these funds to support student needs, it’s likely that more of the needed supports could be funded. This is known as ‘coordinated spending.’ This type of coordination requires schools and districts to plan using multiple federal funds, which can be challenging, but is permitted by law and encouraged by the Louisiana Department of Education (LDOE).

Program Specific Spending	Coordinated Spending
<ul style="list-style-type: none">• District considers each grant separately• District develops programs/supports to meet the compliance requirements of each grant• The result is a set of disparate programs that likely do not address the most important needs of students within the district.	<ul style="list-style-type: none">• District considers the question, “What do students in my district most need?”• District develops plans to meet the needs identified.• District then considers how to use the available funds in a coordinated way to fund the highest priority district needs.

How does a school coordinate spending?

1. Assess student need
2. Establish priorities and activities to address the need
3. Develop a plan that addresses the identified need
4. Coordinate funds across grant programs to support priorities

Federal law permits LEAs to coordinate spending from different grants. Specifically, the U.S. Department of Education regulations state:

A state or a subgrantee may use funds under more than one program to support different parts of the same project if the State or subgrantee meets the following conditions:

- (a) The State or subgrantee complies with the requirements of each program with respect to the part of the project assisted with funds under that program.
- (b) The State or subgrantee has an accounting system that permits identification of the costs paid under each program. (34 CFR § 76.760)

This means LEAs may use multiple funding sources to support a single initiative as long as the LEA:

- Follows federal spending rules (discussed in Sections IV and V), and
- Takes steps to ensure federal grant money is managed appropriately (by using the systems discussed in Section IV).

Sometimes the coordinated spending approach is not used because of confusion over federal rules. Section I of this guide looks at the differences between siloed spending and coordinated spending. Section II of this guide clarifies the two most commonly perceived barriers to coordinated spending: supplement not supplant and time and effort. Section IV provides an overview of the spending rules that apply to coordinated spending, and the systems LEAs must have in place to ensure compliance with those rules. Section V provides more detailed information about the spending rules of specific federal grants.

The information provided in this document is based on guidance from the United States Department of Education(ED). In many cases, this guidance has been in existence, but is under-utilized.

For specific flexibilities and exceptions to compliance requirements, refer to Louisiana’s ESEA Flexibility Waiver.

II. The Role of Supplement not Supplant and Time and Effort in Coordinated Spending

Supplement not Supplant

Supplement not supplant is a rule that applies to most federal education programs including Title I, Title II, Title III, IDEA and Perkins. The goal of supplement not supplant is to make sure federal grants provide “extra” support, and do not replace the state and local money LEAs would otherwise spend on education.

Concerns over supplement not supplant often lead districts to program federal grants in silos (sometimes known as “siloed spending”). This is because it is easier to demonstrate compliance with supplement not supplant if a federally funded activity is run separately and provides an “extra” activity on top of the “normal” activities provided with state and local funds. But this approach can artificially limit the reach of federal funds and lead to uncoordinated, fragmented programming that is not effective for students.

This guidance hopes to clarify common confusions about supplement not supplant to promote the comprehensive planning and use of all of a district’s funding sources, including federal funds.

Auditors traditionally presume supplanting has occurred in the following three situations (sometimes referred to as “the three presumptions of supplanting”):

1. An LEA uses federal funds to provide services the LEA is required to make available under other federal, state or local laws.
2. An LEA uses federal funds to provide services the LEA provided with state or local funds in the prior year.
3. An LEA uses Title I, Part A or Migrant Education Program funds to provide the same services to Title I or migrant students that the LEA provides with state or local funds to nonparticipating students.

Generally the third presumption of supplanting only applies to Title I and the Migrant Education Program. However, guidance from the U.S. Department of Education’s Perkins Office suggests it applies to Perkins as well. This guidance is more restrictive than the rules from the Office of Management and Budget.

The third presumption can drive siloed spending. This is because many people, including auditors and monitors, think this third presumption applies to all Title I spending, or even to all federal education programs. As a result, LEAs are often reluctant to support the cost of a comprehensive initiative across multiple funding sources.

Supplement not supplant, however, is more flexible than is often believed. For example:

- **The three presumptions do not apply to Title I schools operating schoolwide programs.**¹ Instead, an alternate “supplemental funds” test applies which is discussed more in Section IV, as well as in the

¹ See Sec. 1114(a)(2) of the Elementary and Secondary Education Act. See also U.S. Department of Education guidance, *Maximizing Flexibility in the Administration of Federal Grants*, p.2 (Sept. 2013), available at: <http://www2.ed.gov/programs/titleiparta/flexswp091313.pdf>.

Louisiana [Schoolwide Guidance](#).² As a result, schools operating schoolwide programs can more easily use a coordinated spending approach, where Title I funds, along with other funds, support comprehensive initiatives consistent with the school’s needs.

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- **The three presumptions do not apply in IDEA.**³ Although IDEA, Part B funds are governed by a supplement not supplant provision, compliance is not tested through the three presumptions. Instead, the U.S. Department of Education’s Office of Special Education Programs has advised that any LEA that meets local maintenance of effort requirements will satisfy supplement not supplant as well.⁴ This helps to facilitate the coordination of IDEA, Part B funds with other funding sources. For example, U.S. Department of Education guidance permits LEAs to use IDEA funds to support part of the implementation of a whole school initiative such as curricular approaches that permit special education children to access a rigorous curriculum in a regular education classroom, an early warning system, literacy or math interventions, or behavior interventions.⁵
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- **The third presumption normally does not apply outside of Title I or the Migrant Education Program (MEP).**⁶ For example, the third presumption does not apply to Title II, Part A. An LEA could use a combination of Title II, Part A and state/local funds to support a district wide initiative to improve teacher quality as long as that initiative was not mandated by state/local law.

Knowing how supplement not supplant operates in a specific federal program can facilitate decisions about how and when schools or LEAs can coordinate spending across multiple funding sources. Section IV provides more information about how supplement not supplant applies in individual programs.

Time and Effort

The requirement to keep “time and effort” records is a rule that applies to all federal programs. Any employee paid with federal funds must certify he or she actually worked on the programs that supported his or her salary.⁷ These time and effort records and certifications must be maintained in order for LEAs to charge personnel costs to federal grants.

The purpose of time and effort records is to verify that employees whose salaries are charged to federal funds performed work consistent with the intent of the program. This helps ensure federal grant funds are used to pay only their proportionate share of personnel costs.

This is an important requirement; however, the way LEAs structure their time and effort reporting systems may inadvertently inhibit coordinated spending. To understand why this happens, and how LEAs can take advantage of time and effort flexibilities, it is important to understand how time and effort reporting works.

Please note: the information that follows is based on current law consistent with OMB Circular A-87. The federal government is in the process of revising the law. The Office of Management and Budget (OMB) recently released a new

² See 1114(a)(2) of the Elementary and Secondary Education Act.

³ See U.S. Department of Education guidance, *Funds for Part B of the Individuals with Disabilities Education Act Made Available under the American Recovery and Reinvestment Act of 2009*, Q&A C-6 Footnote 1, available at: <http://www2.ed.gov/policy/gen/leg/recovery/guidance/idea-b-revised-910.pdf>. See also OMB Circular A-133 Compliance Supplement, p. 4-84.027-5 (July 2013), available at:

http://www.whitehouse.gov/sites/default/files/omb/assets/OMB/circulars/a133_compliance/2013/ed.pdf (noting that supplement not supplant is “not applicable” to IDEA).

⁴ See U.S. Department of Education guidance, *Funds for Part B of the Individuals with Disabilities Education Act Made Available under the American Recovery and Reinvestment Act of 2009*, Q&A C-6, available at: <http://www2.ed.gov/policy/gen/leg/recovery/guidance/idea-b-revised-910.pdf>.

⁵ See U.S. Department of Education guidance, *Using ARRA Funds Provided Through Part B of the Individuals with Disabilities Education Act (IDEA) to Drive School Reform and Improvement*, available at: <http://www2.ed.gov/policy/gen/leg/recovery/guidance/idea-b-reform.doc>.

⁶ See OMB Circular A-133 Compliance Supplement, p. 4-84.000-21 (June 2013), available at:

http://www.whitehouse.gov/sites/default/files/omb/assets/OMB/circulars/a133_compliance/2013/ed.pdf (limiting the third presumption to Title I and the Migrant Education Program).

⁷ See 2 CFR pt. 225, Appendix A, § 8, available at: http://www.whitehouse.gov/sites/default/files/omb/assets/omb/fedreg/2005/083105_a87.pdf.

Circular that significantly changes time and effort reporting requirements.⁸ The U.S. Department of Education will issue new regulations based on OMB's changes. Until the new rules go into effect, LEAs should follow current law as described below. LDOE will update this section to reflect the U.S. Department of Education's new requirements when they are made available.

Cost Objectives

The type of time and effort record an employee must maintain depends on the number of "cost objectives" the employee works on. An employee will work on either a single cost objective or multiple cost objectives.

Single Cost Objective

An employee who works on a single cost objective may keep simplified records, while an employee who works on multiple cost objectives must keep more detailed records. An employee who spends 100% of his or her time on a single cost objective must maintain a semi-annual certification.

The semi-annual certification must:

- Be prepared every six months;
- Be signed after-the-fact by the employee or by a supervisor who has first-hand knowledge of how the employee worked; and
- Certify that the employee spent 100% of his or her time on a particular cost objective.

A cost objective may be a single federal program or a category of costs within a program. There are several scenarios that demonstrate work on a single cost objective:

- 1) A person works on a single activity and is funded 100% from a single federal fund source.

For example, a teacher working exclusively with Title I eligible students in a targeted assistance school is working on a single cost objective – Title I, Part A program activities. In this case, the cost objective is a single federal program and the teacher is funded 100% from Title I funds. Under these circumstances, a semi-annual certification signed by either the employee or the supervisor is required.

A cost objective may also be a single activity that is allowable under multiple federal programs and supported by multiple funding sources.⁹ What is key to this activity being a single cost objective is that the employee's full salary and wages is eligible to be supported in full from each of the funding sources despite the decision to charge the salary to multiple funding sources. Under these circumstances, a semi-annual certification signed by either the employee or the supervisor is required.

- 2) An employee works on professional development activities that are allowable under two different federal programs such as Title I and Title II. The LEA may choose to allocate the employee's entire salary to one of the funding sources, or may choose to split the employee's salary among each of the funding sources. Either way, the LEA may treat the professional development activities as a single cost objective, in which case the employee could report time spent on the substantive activity, i.e., professional development, not on a particular federal program.

- 3) A person works on a single activity and is funded by a federal funding source and non-federal funds. Each funding source is eligible to fund 100% of the employee's salary.

For example, an employee works as a special education teacher and is funded 75% with IDEA funds and 25% general funds. Both IDEA funds and general funds are allowed to pay 100% of the teacher's salary even though

⁸ The new circular is available here: <https://www.federalregister.gov/articles/2013/02/01/2013-02113/reform-of-federal-policies-relating-to-grants-and-cooperative-agreements-cost-principles-and>

⁹ See U.S. Department of Education guidance, *Letter to Chief State School Officers on Granting Administrative Flexibility for Better Measures of Success*, Appendix C (Sept. 2012), available at: <https://www2.ed.gov/policy/fund/guid/gposbul/time-and-effort-reporting.html>

the LEA has chosen to share these costs. Even though the salaries are funded from a federal and a non-federal source, this scenario would constitute a single cost objective – special education instruction. Under these circumstances, a semi-annual certification signed by either the employee or the supervisor is required.

Many people, including auditors and monitors, mistakenly assume each federal program automatically constitutes its own cost objective, but there is some flexibility with regard to defining cost objectives by work activity as illustrated by the examples above. By using available flexibilities, LEAs may be able to structure time and effort recordkeeping requirements in a way that is less burdensome to the staff keeping the records; therefore making it easier to implement a comprehensive initiative supported with more than one federal funding source. It is important to keep in mind that defining cost objectives will vary depending on the project, as well as how an LEA structures its financial systems.

As you think about ways to coordinate federal funds to support a single project or initiative, you are encouraged to contact your NCLB, IDEA and other grant program point-of-contact to explore time and effort options.

Multiple Cost Objectives

Unless a substitute system* has been approved by LDOE, an employee who works on multiple cost objectives must maintain a personnel activity report (PAR). A person works on multiple cost objectives when the activities performed are not eligible to be charged in full to each funding source. In this case, the employee must complete a PAR that demonstrates the percent of time spent on each activity and those percentages must align with the percent of time allocable to each activity.

**Please note a substitute system is an alternate way of tracking the time and effort spent on multiple cost objectives authorized under OMB Circular A-87.¹⁰ For example, staff that work under a consistent schedule (such as teachers or other instructional staff) may be able to certify their time and effort through their schedules, as opposed to a separate PAR.¹¹ This is just one example. LEAs interested in pursuing a substitute system are encouraged to contact their [NCLB Point of Contact](#).*

For multiple cost objectives, the PAR must:

- Be prepared at least monthly and coincide with one or more pay periods;
- Be signed after-the-fact by the employee; and
- Account for the employee's total activity

Reconciliations

LEAs must periodically reconcile payroll charges to the time and effort reflected in employee time and effort records. If the LEA identifies a variance, the LEA must adjust its payroll charges so that the amount charged to federal funds reflects the employee's actual time and effort. The LEA may perform the adjustment annually if variances are less than 10%. The LEA must perform the adjustment at least quarterly if variances are 10% or more.

III. General Spending Considerations

As stewards of taxpayer money, LEAs have a high responsibility to protect the integrity of federal funds. The steps LEAs take to meet this responsibility are often called “internal controls,” which are especially important when LEAs take advantage of spending flexibilities such as coordinated spending.

To meet their fiduciary responsibilities, LEAs must implement controls in at least five key areas:

¹⁰ See 2 CFR pt. 225, Appendix A, section 8(h)(5), available at:

http://www.whitehouse.gov/sites/default/files/omb/assets/omb/fedreg/2005/083105_a87.pdf.

¹¹ See U.S. Department of Education guidance, *Letter to Chief State School Officers on Granting Administrative Flexibility for Better Measures of Success* (Sept. 2012), available at: <https://www2.ed.gov/policy/fund/guid/gposbul/time-and-effort-reporting.html>

- Allowability, which refers to the controls needed to ensure federal funds are spent consistent with program requirements, such as eligible participants, uses of funds, and permissible or required activities
- Payroll/human resource records, which refers to the controls needed to ensure federal funds only support employees who work on federal programs
- Procurement, which refers to the controls needed to ensure goods and services purchased with federal funds are acquired at reasonable prices
- Inventory management, which refers to the controls needed to ensure items purchased with federal funds are used for federal programs
- Financial management, which refers to the controls needed to ensure the costs charged to federal grants, include budgeting, accounting, and reporting.

Allowability

Determining what is “allowable” involves a number of considerations; however, in general, all costs charged to federal funds must be:

- Consistent with the federal cost principles contained in Office of Management and Budget (OMB) Circular A-87 and the U.S. Department of Education’s Education Department General Administrative Regulations (EDGAR), including the requirement to be necessary, reasonable, allocable, authorized under state and local rules and adequately documented.
- Consistent with the **program requirements** of the particular program (such as eligibility, use of funds, etc.).
- Consistent with **program-specific fiscal rules** such as supplement not supplant, maintenance of effort, comparability, excess cost, and the calculation of the appropriate amount of funding to meet equitable services requirements.
- Consistent with the **approved program plan and budget**, as well as any **special conditions** imposed on the grant.

Federal Cost Principles

Please note: the information that follows is based on current law. The federal government is in the process of revising the law. OMB recently released a new Circular that significantly changes OMB Circular A-87 and EDGAR requirements.¹² The U.S. Department of Education will issue new regulations based on OMB’s changes. Until the new rules go into effect, LEAs should follow current law as described below. LDOE will update this section to reflect the U.S. Department of Education’s new requirements when they are made available.

OMB Circular A-87 and EDGAR establish basic standards for all costs charged to federal programs, as well as more specific rules that apply to certain types of costs. While there are many requirements contained in A-87 and EDGAR, there are certain fundamental principles that serve as an important guide for effective grants management.

These fundamental principles require all costs to be:

- **Necessary** for the proper and efficient performance and/or administration of the program. All costs charged to federal education programs must be necessary to make the program function properly.
- **Reasonable** if the LEA follows sound business practices, pays a fair market price, and acts with prudence under the circumstances. It must be clear to an objective observer why a decision to spend funds is a good idea considering the amount of money being spent, the needs of the program, and other relevant circumstances.
- **Allocable** to the federal program that paid for the cost. This means that a program must benefit in proportion to the amount charged to the federal program. Grantees and subgrantees must be able to track items purchased with federal funds in order to demonstrate they are being used for program purposes, and must be able to link those items to specific costs paid with federal funds.

¹² The new circular is available here: <https://www.federalregister.gov/articles/2013/02/01/2013-02113/reform-of-federal-policies-relating-to-grants-and-cooperative-agreements-cost-principles-and>

- **Authorized** under state and local rules. As a practical matter, decisions and actions must be consistent with state and local laws, policies and procedures.
- **Adequately documented** by maintaining sufficient documentation to walk an auditor or monitor through all phases of the grant process. The documentation should be sufficient so that an objective observer can understand the decision to spend funds and can trace how the funds were spent.

OMB Circular A-87 identifies certain costs that may never be paid with federal funds. The following list provides examples of such costs. The fact that a cost is omitted from this list does not mean it is necessarily permissible. There are other important restrictions that apply to federal funds; thus, this list is not exhaustive.

Costs that are considered unallowable under OMB Circular A-87 include:

- Alcoholic beverages
- Bad debts
- Donations and contributions
- Entertainment costs
- Fines and penalties
- Fundraising and investment management costs (with limited exceptions)
- General government expenses
- Goods or services for personal use
- Lobbying

Costs that are unallowable under EDGAR (Part 76) include:

- The use of funds for religion
- The acquisition of real property (unless specifically permitted by programmatic statute or regulations which is rare in federal education programs)
- The use of funds for construction (unless specifically permitted by programmatic statute or regulations, which is rare in federal education programs)
- Charging tuition or fees collected from students toward meeting matching, cost sharing, or maintenance of effort requirements of a program.

Program Requirements

This section provides an overview of issues to consider when determining whether a cost is allowable under a specific federal grant program. Prior to starting the planning process for the upcoming school year, LEAs should review a program’s statutes, applicable regulations and other applicable guidance when analyzing whether a particular cost is permissible. Your NCLB, IDEA and other grant program point-of-contact will be able to support and assist you during this process. Below is a brief listing of actions to help support this process.

Eligibility requirements

Most grant programs have specific eligibility criteria defining the student or school population that can be served by the program. Costs may only support activities benefitting the populations identified in the law.

Use of funds

Many federal education programs have a “use of funds” section in the statute that outlines the types of costs that can, and in some cases must, be charged to program funds. Some of the major state-administered programs, such as Title I, Part A and IDEA, Part B, do not have a specific use of funds section. If you would like to learn more about permissible uses of funds, please reach out to your NCLB, IDEA or other grant program point-of-contact.

Caps

Some programs permit certain costs to be charged, but only up to a cap. Costs that exceed the cap are unallowable.

Mandatory set-asides

Some programs require funds to be spent on specific costs or that a percentage of funds are spent on specific activities. If you would like to learn more about mandatory programmatic expenses or set-asides, please reach out to your NCLB, IDEA or other grant program point-of-contact.

Program-Specific Fiscal Rules

Assuming the cost is consistent with federal cost principles, the LEA must verify the cost does not violate the program's fiscal rules.

Federal education programs include a variety of fiscal requirements, which are essentially "tests" LEAs must use to verify they are spending program funds on extra costs. These tests include:

- Supplement not supplant
- Maintenance of effort
- Comparability (Title I, Part A)
- Excess cost (IDEA, Part B)

Not all of these tests apply to all programs, and the tests operate differently in different programs; thus, it is very important to be familiar with each program's particular rules.

Approved Program Plans, Budgets and Special Conditions

As required by OMB Circular A-87, all costs must be consistent with approved program plans and budgets. This includes the Consolidated Application submitted to LDOE, as well as district and/or school-level plans (for example, schoolwide plans at the school level). Costs spent outside an approved plan may be unallowable. If you would like to revise your existing plan, please reach out to your NCLB, IDEA or other grant program point-of-contact to learn more about the process for the program.

Costs must also be consistent with all terms and conditions of the grant award, including any special conditions imposed on the LEA's grants.

Payroll

LEAs must demonstrate that all employees whose salaries are paid with federal funds actually worked on federal programs. This requires LEAs to have robust human resources and payroll systems, as well as a time and effort certification system. More information about time and effort requirements can be found in Section II.

Procurement

LEAs must demonstrate they paid a reasonable price for all goods and services purchased with federal funds. This requires LEAs to have strong procurement systems in place.

LEAs operating state-administered programs must follow state and local procurement laws, policies and procedures.

Elements of a strong procurement system include:

- Written procurement policies, including a code of conduct for all employees involved in the award or administration of contracts, conflict of interest procedures, protest procedures to handle disputes, and selection procedures
- Contract administration policies to ensure vendors perform in accordance with the terms and conditions of their contracts
- Methods to review proposed procurements to avoid unnecessary or duplicative purchases
- Methods for procuring goods or services that foster full and open competition. These methods of competition should be consistent with state and local law

- Methods to review contract prices to ensure they reflect a fair market value. This is particularly important when a contract is awarded noncompetitively
- Contracts that provide the information needed to monitor a vendor's performance such as what is being purchased, when it must be delivered, where it must be delivered, and any other relevant information
- Sufficient documentation to walk an auditor or monitor through the procurement process, including why a particular vendor was selected or rejected and the basis for the contract price

Inventory Management

All items purchased with federal funds must benefit the program supporting the cost. This requires LEAs to have systems in place to track the items they purchase with federal funds in order to demonstrate the items are being used in a manner that benefits the relevant program.

LEAs operating state-administered programs must follow state and local inventory management laws, policies and procedures as well as certain federal requirements (i.e. EDGAR).

How an LEA tracks specific items will depend on:

- Federal requirements, if applicable
- State and local law, policies and procedures
- The nature of the item

Equipment is typically tracked through individual property records. Such records might include:

- A description of the property
- A serial number or other unique identification number
- The source of the property
- Who holds the title (this is particularly important for equipment purchased by LEAs for use by private schools in programs that have equitable participation requirements – although the equipment may be used by the private school, the LEA purchasing the equipment retains title and must continue to account for the equipment in its inventory management system)
- The acquisition date
- The cost of the property and the percentage of the cost supported with federal funds
- The location, use and condition of the property
- Any disposition information

Only tracking equipment, however, is often not enough to provide sufficient controls over items purchased with federal funds, nor is it enough to prove that an item purchased with federal funds benefitted a federal program, particularly since most purchases fall below the equipment threshold.

For example, some non-equipment items are more vulnerable to loss or theft, such as laptops, tablets and other small items. LEAs should use tracking methods to provide a reasonable assurance these items can be located. Examples of tracking controls may include, but are not limited to:

- Individual property records such as those described above
- Labeling items so they are clearly identified as property of the LEA and/or a particular funding source
- Requiring employees using an item to sign it out so the LEA can identify which employee has custody of the item

Another category is supplies. These are typically non-equipment items that are less expensive and less vulnerable than the small and attractive items described above; thus, they usually are not tracked individually. LEAs should be able to establish that supplies purchased with federal funds were received by the program (e.g. receiving records), used by the

program (e.g. descriptions by program staff), and safeguarded from unauthorized use (e.g. stored in a locked cabinet, etc.).

Financial Policies and Procedures

LEAs must use fiscal controls and fund accounting procedures that ensure proper disbursement of and accounting for federal funds. In short, this means LEAs must take steps to ensure:

- Federal funds are spent properly on allowable costs
- There is sufficient evidence to prove the funds were spent properly

Complying with appropriate financial management standards is particularly important when an LEA coordinates federal funds to support a single project, since the LEA must be able to identify the specific costs that are charged to each of the funding sources. There should be sufficient documentation to walk an auditor or monitor through all phases of the grant process. In other words, the documentation should be sufficient for an objective observer to trace and understand how the funds were spent.

LEAs operating state-administered programs must also follow state and local financial management laws, policies and procedures.

IV. Program-Specific Guidance

No Child Left Behind (NCLB) Programs

Title I – Part A

Purpose

Title I, Part A provides financial assistance to LEAs and schools with high numbers or high percentages of children from low-income families to help ensure that all children meet challenging state academic standards.

Eligibility Considerations and Use of Funds

Title I, Part A provides funds to LEAs on a formula basis. LEAs that receive Title I funds must, and in some cases may, reserve funds for certain district-level activities. LEAs must then distribute the remaining funds to eligible schools through a process known as “ranking and serving.”

Schools that receive Title I, Part A funds must operate one of two program models:

1. Targeted assistance model
2. Schoolwide program model

LEAs target the Title I funds they receive to public schools with the highest percentages of children from low-income families.¹³ Unless a participating school is operating a schoolwide program, the school must focus Title I services on children who are failing, or most at-risk of failing, to meet State academic standards.¹⁴ Schools enrolling at least 40 percent of children from low-income families are eligible to use Title I funds for schoolwide programs designed to upgrade their entire educational programs to improve achievement for all students, particularly the lowest-achieving students.¹⁵ Schools identified as “priority” or “focus” schools are also eligible to operate a schoolwide program model regardless of their poverty level.¹⁶ The type of program model a school operates has a significant effect on the eligible population, use of funds and program specific requirements.

¹³ Section 1113 of the Elementary and Secondary Education Act.

¹⁴ Section 1115 of the Elementary and Secondary Education Act.

¹⁵ Section 1114 of the Elementary and Secondary Education Act.

¹⁶ See U.S. Department of Education guidance, *ESEA Flexibility Policy Document* (June 2012), available at: <http://www.ed.gov/sites/default/files/esea-flexibility-acc.doc>.

Targeted Assistance

Students eligible to participate in a Title I targeted assistance program include:

- Students who are failing, or most at risk of failing, to meet state standards based on multiple, educationally related objective criteria established by the LEA and supplemented by the school
- Children who are economically disadvantaged, children with disabilities, migrant children or limited English proficient children, are eligible for services [taken from Section 1115 (2)(A)]
- Students who, within the last two years, participated in a Head Start, Even Start, or Early Reading First program, or in Title I preschool services
- Students who, within the last two years, received services under the Migrant Education Program
- Neglected and delinquent students; and homeless students.¹⁷

A school operating a targeted assistance model must select specific children who will receive Title I services at the school and must maintain a list of those students.

Schoolwide Program

All students in a schoolwide program school are eligible to participate in the schoolwide program and the school is not required to identify specific students as eligible to participate in the schoolwide program.¹⁸ A schoolwide program is a comprehensive reform strategy designed to upgrade the entire educational program in a Title I school. Its primary goal is to ensure that all students, particularly those who are low-achieving, demonstrate proficient and advanced levels of achievement on State academic achievement standards.¹⁹

District-Level Funds

LEAs must retain funds at the district level for certain district-level activities such as:

- Parental involvement (if the LEA receives an allocation of \$500,000 or more);²⁰
- Professional development to ensure all teachers are highly qualified;²¹
- Services for homeless, limited English proficient (LEP) [taken from Section 1114(2)(B)], neglected and delinquent students that do not attend Title I schools;²² and
- Equitable services for eligible private school students.²³

In addition, LEAs may reserve funds:

- To administer Title I programs (including public and private school services);²⁴
- For district-wide initiatives that are permissible under Title I, Part A;²⁵ and
- To provide financial incentives and rewards to teachers who serve students in Title I schools that meet the definitions of “priority schools” and “focus schools” for the purpose of attracting and retaining qualified and effective teachers.²⁶

Some of these reservations are subject to specific caps and/or mandatory set-aside amounts. As discussed in Section III, LEAs must comply with these caps and set-asides.

School-Level Funds: Targeted Assistance

A targeted assistance school must use Title I, Part A funds to provide extra services only to Title I eligible students.²⁷

¹⁷ Section 1115(b) of the Elementary and Secondary Education Act.

¹⁸ Section 1114(a)(2) of the Elementary and Secondary Education Act.

¹⁹ See U.S. Department of Education guidance, *Designing Schoolwide Programs*, pg. 2, March 2006, <http://www2.ed.gov/admins/lead/account/swp.html>

²⁰ 1118(a)(3) of the Elementary and Secondary Education Act.

²¹ 1119(l) of the Elementary and Secondary Education Act.

²² 1113(c)(3) of the Elementary and Secondary Education Act.

²³ 1120 of the Elementary and Secondary Education Act.

²⁴ 34 CFR § 200.77.

²⁵ 34 CFR § 200.77.

²⁶ 1113(c)(4) of the Elementary and Secondary Education Act.

²⁷ Section 1115(a) of the Elementary and Secondary Education Act.

School-Level Funds: Schoolwide Program

A schoolwide program school must use Title I, Part A funds to address the educational needs identified by the school's needs assessment and articulated in the school's comprehensive plan.²⁸ Some examples of activities Title I could support in a schoolwide program, if consistent with the school's needs and plan are available here: <http://www2.ed.gov/programs/titleiparta/flexswp091313.pdf>. All students are eligible to participate in Title I funded services.²⁹

For more information regarding the eligibility considerations and use of funds for Title I, please reach out to your NCLB Point-of-Contact. Please also refer to LDOE's Schoolwide Guidance available [here](#).

Program-Specific Fiscal Requirements

Title I, Part A contains three important program-specific fiscal rules: (1) supplement not supplant; (2) maintenance of effort; and (3) comparability.

Supplement not Supplant

Title I, Part A is governed by a supplement not supplant provision.³⁰ The requirements of this provision vary depending on whether the LEA is spending funds at the district-level, in a targeted assistance school, or in a schoolwide program school.³¹

District-Level and Targeted Assistance Spending

At the district-level and in targeted assistance schools, supplanting is presumed when:

1. An LEA uses Title I funds to provide services the LEA is required to make available under other federal, state or local laws.
2. An LEA uses Title I funds to provide services the LEA provided with state or local funds in the prior year.
3. An LEA uses Title I funds to provide the same services to Title I students that the LEA provides with state or local funds to nonparticipating students.³²

The presumptions can be overcome if the LEA can demonstrate it would not have provided the services in question with non-federal funds had the federal funds not been available.³³ For example, an LEA could provide programmatic and fiscal documents showing that a position paid for in the previous year with state and local funds was eliminated in the current year because of state and local budget cuts. The LEA would need records to confirm:

- There was in fact a reduced amount or lack of state and local funds available to pay for this position; and
- The LEA made the decision to eliminate the position without taking into consideration the availability of federal funding, along with the reasons for that decision.

As with any cost, the LEA must ensure that the costs being supported with federal funds are allowable under the relevant federal program.

Although the supplement not supplant provision limits the kinds of activities LEAs may support with Title I funds, there are some flexibilities. For example:

²⁸ Section 1114(a) of the Elementary and Secondary Education Act. See also U.S. Department of Education, *Title I Fiscal Issues*, Q&A E-7 (Feb. 2008), available at: <http://www2.ed.gov/programs/titleiparta/fiscalguid.doc>

²⁹ Section 1114(a) of the Elementary and Secondary Education Act.

³⁰ Section 1120A(b) of the Elementary and Secondary Education Act.

³¹ Section 1120A(b) establishes the general supplement not supplant rule applicable to spending at the district level and in targeted assistance schools. Section 1114() establishes an alternate test for spending in schoolwide program schools.

³² See OMB Circular A-133 Compliance Supplement, p. 4-84.000-21 (June 2013), available at:

http://www.whitehouse.gov/sites/default/files/omb/assets/OMB/circulars/a133_compliance/2013/ed.pdf. See also U.S. Department of Education guidance, *Title I Fiscal Issues*, Section C (Feb. 2008), available at: <http://www2.ed.gov/programs/titleiparta/fiscalguid.doc>.

³³ See U.S. Department of Education guidance, *Title I Fiscal Issues*, p. 39 (Feb. 2008), available at: <http://www2.ed.gov/programs/titleiparta/fiscalguid.doc>. See also U.S. Department of Education guidance, *Funds under Title I, Part A of the Elementary and Secondary Education Act of 1965 Made Available under the American Recovery and Reinvestment Act of 2009*, Q&A C-11 (March 2010), available at: <http://www2.ed.gov/policy/gen/leg/recovery/guidance/title-i-rev-201003.doc>.

- ED has stated LEAs may spend Title I funds to support activities mandated by state law if those mandates were enacted to facilitate the state’s ESEA Flexibility plan.³⁴
- ED has stated LEAs that temporarily shift a cost from Title I to state/local funds because of federal funding cuts, may move the costs back to Title I once federal funding is restored without violating supplement not supplant.³⁵
- Title I-like activities supported by supplemental state and local funds are excluded from the supplement not supplant analysis.³⁶

Schoolwide Spending

The three presumptions of supplanting do not apply to schoolwide schools.³⁷ Instead, a “supplemental funds” test applies.³⁸ In order to meet the “supplemental funds” requirement in a schoolwide program school, the LEA must ensure the school receives all the state and local funds it would receive were it not a Title I schoolwide program school.³⁹ In other words, an LEA may not reduce its allocation of state and local funds and resources to a schoolwide program school because the school receives federal funds to operate a schoolwide program.

Please see LDOE’s [Schoolwide Guidance](#) for more information about the supplemental funds test.

Maintenance of Effort

The Title I maintenance of effort provision generally prohibits LEAs from substantially reducing the level of state and local funding they spend on free public education from year-to-year.⁴⁰

Comparability

The Title I comparability requirement requires LEAs to use state and local funds to provide services in Title I schools that, taken as a whole, are at least comparable to the services provided in schools that are not receiving Title I funds.⁴¹

Title I – School Improvement 1003(g)

Purpose

School Improvement Grants (SIG), authorized under section 1003(g) of Title I of the Elementary and Secondary Education Act of 1965 (Title I or ESEA), are competitive subgrants to LEAs that demonstrate the greatest need for the funds and the strongest commitment to use the funds to provide adequate resources in order to raise substantially the achievement of students in their lowest-performing schools.

Eligibility Considerations and Use of Funds

Eligible LEAs must use funds to serve persistently lowest achieving schools as identified by the LDOE in accordance with federal regulations. This includes LEAs that meet the definitions of “priority schools” and “focus schools”.⁴² These schools are identified as Tier I, Tier II and Tier III schools. LEAs must use funds to implement one of four school intervention models in eligible schools in accordance with the LEAs application approved by the LDOE. LEA subgrant applications should also include plans for sustainability.

Program-Specific Fiscal Requirements

Section 1003(a) funds are not technically governed by a supplement not supplant provision, however, other rules ensure section 1003(a) funds are used for extra costs. For example, section 1114 requires LEAs to ensure schoolwide program schools receive all of the state and local funds they are entitled to receive without regard to any section

³⁴ See U.S. Department of Education guidance, *ESEA Flexibility Frequently Asked Questions*, Q&A A-18 (Aug. 2012), available at: <http://www2.ed.gov/policy/eseaflex/esea-flexibility-faqs.doc>.

³⁵ See U.S. Department of Education letter to Title I Directors (June 2013), available at: http://sms.dpi.wi.gov/files/sms/pdf/cs_usde_ltr.pdf.

³⁶ Section 1120A(d) of the Elementary and Secondary Education Act.

³⁷ See Section 1114(a)(2) of the Elementary and Secondary Education Act. See also U.S. Department of Education guidance, *Maximizing Flexibility in the Administration of Federal Grants* (Sept. 2013) p.2 at: <http://www2.ed.gov/programs/titleiparta/flexswp091313.pdf>.

³⁸ Section 1114(a)(2)(B) of the Elementary and Secondary Education Act.

³⁹ Section 1114(a)(2)(B) of the Elementary and Secondary Education Act.

⁴⁰ Section 1120A(a) of the Elementary and Secondary Education Act.

⁴¹ Section 1120A(c) of the Elementary and Secondary Education Act.

⁴² See U.S. Department of Education guidance, *ESEA Flexibility Frequently Asked Questions*, Q&A C-50 (Aug. 2012), available at:

1003(a) funds they may receive. LEAs must also ensure that all of their Title I schools, including targeted assistance schools, are comparable.

For more information about these requirements, please see Q&A F-4 of the U.S. Department of Education's Non-Regulatory Guidance on School Improvement Grants:

<http://www2.ed.gov/programs/sif/guidance20100120.doc>.

Title I, Part C-Migrant Education Program (MEP)

Purpose

The Louisiana MEP supports high quality education programs for migratory children and helps ensure that migratory children who move among the states are not penalized in any manner by disparities among states in curriculum, graduation requirements, or state academic content and student academic achievement standards. The Louisiana MEP also ensures that migratory children not only are provided with appropriate education services (including supportive services) that address their special needs but also that such children receive full and appropriate opportunities to meet the same challenging state academic content and student academic achievement standards that all children are expected to meet. Federal funds are allocated by formula to state education agencies, based on each state's per pupil expenditure for education and counts of eligible migratory children, age 3 through 21, residing within the state.

Eligibility Considerations and Use of Funds

Children are eligible to receive MEP services if they meet the definition of "migratory child" and if the basis of their eligibility is properly recorded on a certificate of eligibility (COE). In Louisiana, the eight regional MEP local operating agencies (LOAs) are designated by the LDOE to make migratory child eligibility decisions. Federal funds are allocated by formula to state education agencies, based on each state's per pupil expenditure for education and counts of eligible migratory children, ages 3 through 21, residing within the State.

The eight MEP LOAs that receive MEP funds may use the funds to meet the needs of identified migrant children and youth by providing the following:

- Instructional services (e.g., activities for preschool-age children and instruction in elementary and secondary schools, such as tutoring before and after school)
- Support services (e.g., acting as an advocate of migrant children, providing access to health and social service providers; providing migrant families with necessary supplies)
- Professional development (e.g., training programs for school personnel to enhance their ability to understand and appropriately respond to the needs of migrant children)
- Migrant Local Operating Agency Parent Advisory Committee and other parental involvement activities for migrant families
- Identification and recruitment of migrant students and youth
- Coordination activities with other agencies, both within the State and with other States nationwide, including the transfer of student records through the Migrant Student Information Exchange (MSIX)

MEP LOAs must use funds to implement the strategies that will lead to the measurable program outcomes specified in the Louisiana MEP *Service Delivery Plan* (SDP). In addition, each LOA is required to "...give priority to migratory children who are failing, or most at risk of failing, to meet the State's challenging State content standards and State student performance standards, and whose education has been interrupted during the regular school year." (Title I, Part C, ESEA §1304(d); 20 USC 6394(d).)

Program-Specific Fiscal Requirements

MEP is governed by a supplement not supplant provision.⁴³ Supplanting is presumed when:

1. An LEA uses MEP funds to provide services the LEA is required to make available under other federal, state or local laws
2. An LEA uses MEP funds to provide services the LEA provided with state or local funds in the prior year
3. An LEA uses MEP to provide the same services to MEP students that the LEA provides with state or local funds to nonparticipating students.⁴⁴

It is also governed by maintenance of effort provision that generally prohibits LEAs from substantially reducing the level of state and local funding they spend on free public education from year-to-year.⁴⁵

Title II, Part A – Professional Development

Purpose

The purpose of the Title II program is to increase academic achievement by improving teacher and principal quality. This program is carried out by: increasing the number of highly-qualified teachers in classrooms; increasing the number of highly qualified principals and assistant principals in schools; and increasing the effectiveness of teachers and principals by holding LEAs and schools accountable for improvements in student academic achievement.

Eligibility Considerations and Use of Funds

LEAs should generally target Title II, Part A funds or services to schools that have the lowest proportion of highly qualified teachers, have the largest average class size; or are identified as “priority” or “focus” schools.⁴⁶

LEAs are required to conduct a needs assessment to determine the needs of the LEA's teaching force in order to be able to have all students meet state standards.⁴⁷ The needs assessment should take into account:

- The activities the LEA must conduct in order to give teachers the means to provide all students with the opportunity to meet state standards
- The activities the LEA must conduct in order to give principals the instructional leadership skills to help teachers provide all students with the opportunity to meet state standards

The LEA must spend its Title II, Part A funds consistent with the results of the needs assessment.

A list of activities Title II can support is available here: <http://www2.ed.gov/policy/elsec/leg/esea02/pg22.html#sec2123>

Program-Specific Fiscal Requirements

Title II is governed by a supplement not supplant provision.⁴⁸ Supplanting is presumed when:

- An LEA uses Title II funds to provide services the LEA is required to make available under other federal, state or local laws
- An LEA uses Title II funds to provide services the LEA provided with state or local funds in the prior year

It is also governed by maintenance of effort provision that generally prohibits LEAs from substantially reducing the level of state and local funding they spend on free public education from year-to-year⁴⁹

⁴³ See U.S. Department of Education guidance, *Education of Migratory Children under Title I, Part C of the Elementary and Secondary Education Act of 1965*, Section A (Oct. 2010), available at: <http://www2.ed.gov/programs/mep/mepguidance2010.doc>.

⁴⁴ See OMB Circular A-133 Compliance Supplement, p. 4-84.000-21 (June 2013), available at: http://www.whitehouse.gov/sites/default/files/omb/assets/OMB/circulars/a133_compliance/2013/ed.pdf. See also U.S. Department of Education guidance, *Title I Fiscal Issues*, Section C (Feb. 2008), available at: <http://www2.ed.gov/programs/titleiparta/fiscalguid.doc>.

⁴⁵ Section 9521 of the Elementary and Secondary Education Act.

⁴⁶ Section 2122(b)(3) of the Elementary and Secondary Education Act.

⁴⁷ Section 2122(c) of the Elementary and Secondary Education Act.

⁴⁸ Section 2123(b) of the Elementary and Secondary Education Act.

⁴⁹ Section 9521 of the Elementary and Secondary Education Act.

Title III, Part A - Language Instruction for Limited English Proficient (LEP) and Immigrant Students

Purpose

This program is designed to improve the education of limited English proficient (LEP) children and youths by helping them learn English and meet challenging state academic content and student academic achievement standards. The program provides enhanced instructional opportunities for immigrant children and youths. Funds are distributed to states based on a formula that takes into account the number of immigrant and LEP students in each state.

School districts and schools are legally obligated to provide certain services to English language learners under state and federal laws, including civil rights laws. Districts and schools are expected to meet these obligations with state and local funds, and can only use Title III to provide additional services. When designing programs for English language learners, districts and schools should look to state and local funds first, and then consider ways Title III can supplement their efforts.

Eligibility Considerations and Use of Funds

Title III, Part A funds must be used to benefit LEP students as defined by state and local rules. Eligible entities must use Title III, Part A funds to carry out activities that use approaches and methodologies based on scientifically-based research on teaching LEP children and immigrant children for the following purposes:

- Developing and implementing new language instruction educational programs and academic content instructional programs for LEP students in early childhood, elementary and secondary programs
- Expanding or enhancing existing language instruction educational programs and academic content instruction programs
- Implementing, within an individual school, schoolwide programs for restructuring, reforming, and upgrading all relevant programs, activities and operations relating to language instruction educational programs and academic content instruction for LEP students.
- Implementing system-wide programs designed to restructure, reform, and upgrade all programs, activities, and operations related to the education of LEP students

Considering the above purposes, eligible entities must spend funds on the following activities:

- To increase the English proficiency of LEP children by providing high-quality language instruction educational programs that are based on scientifically-based research demonstrating the effectiveness of the programs in increasing English proficiency and student academic achievement in the core academic subjects
- To provide high-quality professional development to classroom teachers (including teachers in classroom settings that are not the settings of language instruction educational programs), principals, administrators, and other school or community-based organizational personnel, that is:
 - Designed to improve the instruction and assessment of LEP children;
 - Designed to enhance the ability of such teachers to understand and use curricula, assessment measures, and instruction strategies for LEP children;
 - Based on scientifically-based research demonstrating the effectiveness of the professional development in increasing children's English proficiency or substantially increasing the subject matter knowledge, teaching knowledge, and teaching skills of such teachers
 - Of sufficient intensity and duration (which must not include activities such as one-day or short-term workshops and conferences) to have a positive and lasting impact on the teachers' performance in the classroom, except that this must not apply to an activity that is one component of a long-term, comprehensive professional development plan established by a teacher and the teacher's supervisor based on an assessment of the needs of the teacher, the supervisor, the students of the teacher, and the relevant LEAs

After performing the mandatory activities described above, eligible entities may use funds to perform the following activities:

- Upgrading program objectives and effective instruction strategies
- Improving the instruction program for LEP children by identifying, acquiring, and upgrading curricula, instruction materials, educational software, and assessment procedures
- Providing tutorials and academic or vocational education for LEP children and intensified instruction
- Developing and implementing elementary school or secondary school language instruction educational programs that are coordinated with other relevant programs and services
- Improving the English proficiency and academic achievement of LEP children
- Providing community participation programs, family literacy services, and parent outreach and training activities to LEP children and their families:
 - To improve the English language skills of LEP children
 - To assist parents in helping their children to improve their academic achievement and becoming active participants in the education of their children
- Improving the instruction of LEP children by providing for:
 - The acquisition or development of educational technology or instructional materials
 - Access to, and participation in, electronic networks for materials, training, and communication
 - Incorporation of the above two resources into curricula and programs
- Carrying out other activities that are consistent with the purposes of Title III, Part A

Program-Specific Fiscal Requirements

Supplement not Supplant

Title III, Part A is governed by a supplement not supplant provision that is more restrictive than other federal programs. The Title III supplement not supplant provision prohibits eligible entities from using Title III, Part A funds to supplant state, local, *or other* federal funds. As a result, supplanting is presumed when:

- An LEA uses Title III funds to provide services the LEA is required to make available under other federal, state or local laws, including civil rights laws
- An LEA uses Title III funds to provide services the LEA provided with federal, state or local funds in the prior year

More information about the Title III supplement not supplant provision is available at:

<http://www2.ed.gov/programs/sfgp/supplefinalattach2.pdf>.

Maintenance of Effort

Additionally, Title III, Part A is also governed by maintenance of effort provision, which generally prohibits LEAs from substantially reducing the level of state and local funding they spend on free public education from year-to-year.⁵⁰

Title IV, Part B 21st Century Community Learning Centers

Purpose

21st Century Community Learning Centers (CCLCs) support the creation of community learning centers that provide academic enrichment opportunities during non-school hours for children, particularly students who attend high-poverty and low-performing schools. The program helps students meet state and local student standards in core academic subjects, such as reading and math; offers students a broad array of enrichment activities that can complement their regular academic programs; and offers literacy and other educational services to the families of participating children.

⁵⁰ Section 9521 of the Elementary and Secondary Education Act.

Eligibility Considerations and Use of Funds

Eligible entities must use Title IV, Part B funds to serve students consistent with their approved plans. Eligible entities must primarily target students who attend schools eligible for Title I schoolwide programs and their families.

All programs or activities charged to Title IV, Part B funds must:

- Be based upon an assessment of objective data regarding the need for before-and after-school programs (including during school and summer recess periods) and activities in the schools and communities
- Be based upon an established set of performance measures aimed at ensuring the availability of high quality academic enrichment opportunities
- If appropriate, be based upon scientifically-based research that provides evidence that the program or activity will help students meet the state and local student academic achievement standards

A list of activities Title IV, Part B can support is available here:

<http://www2.ed.gov/policy/elsec/leg/esea02/pg55.html#sec4205>

Program-Specific Fiscal Requirements

Supplement not Supplant

Title IV, Part B is governed by a supplement not supplant provision that is more restrictive than other federal programs. Under Title IV, Part B, the supplement not supplant provision prohibits eligible entities from using Title IV, Part B funds to pay for a cost that was supported with another federal funding source in the prior year. As a result, supplanting is presumed when:

1. An LEA uses Title IV, Part B funds to provide services the LEA is required to make available under other federal, state or local laws and/or
2. An LEA uses Title IV, Part B funds to provide services the LEA provided with federal, state or local funds in the prior year

Maintenance of Effort

Additionally, Title IV, Part B is also governed by maintenance of effort provision, which generally prohibits LEAs from substantially reducing the level of state and local funding they spend on free public education from year-to-year.⁵¹

Title VI, Part B - Rural Education Achievement Program [REAP] & Rural Low Income Schools [RLIS]

Purpose

The Rural Education and Achievement Program provides financial assistance to rural districts to assist them in meeting their academic achievement goals. Applicants do not compete but rather are entitled to funds if they meet basic eligibility requirements. Eligibility is restricted by statute. Awards are issued annually directly to eligible LEAs on a formula basis.

Eligibility Considerations and Use of Funds

Applicants do not compete but rather are entitled to funds if they meet basic eligibility requirements. Eligibility is restricted by statute. Awards are issued annually to eligible LEAs on a formula basis.

REAP funds can be used for:

- Teacher recruitment and retention, including the use of signing bonuses and other financial incentives
- Teacher professional development, including programs that train teachers to utilize technology to improve teaching and to train special needs teachers
- Educational technology, including software and hardware, as described in Title II, Part D

⁵¹ Section 9521 of the Elementary and Secondary Education Act.

- Parental involvement activities
- Activities authorized under the Safe and Drug-Free Schools program under Title IV, Part A
- Activities authorized under Title I, Part A
- Activities authorized under Title III

Program-Specific Fiscal Requirements

Supplement not Supplant

Title VI, Part B is governed by a supplement not supplant provision, which is more restrictive than other federal programs. Under Title VI, Part B, the supplement not supplant provision prohibits eligible entities from using Title VI, Part B funds to pay for a cost that was supported with another federal funding source in the prior year.

Maintenance of Effort

Additionally, Title VI, Part B is also governed by maintenance of effort provision, which generally prohibits LEAs from substantially reducing the level of state and local funding they spend on free public education from year-to-year.

Individuals with Disabilities Education Act (IDEA) Programs

IDEA, Part B, 611

Purpose

IDEA ensures that all children with disabilities are provided a free appropriate public education including special education and related services designed to meet their unique needs and prepare them for further education, employment, and independent living. This includes, but is not limited to, protecting the rights of children with disabilities and their families; establishing a comprehensive, coordinated, multidisciplinary, interagency system of early intervention services for infants and toddlers with disabilities and their families; providing tools to improve educational results for children with disabilities by supporting system improvement activities; and supporting personnel preparation.

Eligibility Considerations and Use of Funds

IDEA, Part B funds may be used only to benefit services to students who have been identified as “children with disabilities” in accordance with IDEA, Part B federal requirements.⁵²

LEAs may use funds to pay for the excess cost of providing special education and related services to children with disabilities.⁵³ IDEA, Part B does not specifically delineate allowable costs that may be charged to the program. Thus, LEAs have flexibility to spend funds to address their unique needs and program designs. LEAs must ensure, however, that all costs are consistent with the purposes of IDEA, Part B.

An LEA may use up to 15% of IDEA, Part B funds for any fiscal year to develop and implement coordinated early intervening services for students who are not currently identified as needing special education or related services.⁵⁴ These funds can be used for students in kindergarten through grade 12 (with a particular emphasis on students in kindergarten through grade three) who need additional academic and behavioral support to succeed in a general education environment.

LEAs may use IDEA, Part B funds reserved for early intervening services to supplement activities carried out under the Elementary and Secondary Education Act (ESEA). IDEA, Part B funds cannot replace ESEA funds made available for such activities.

Program-Specific Fiscal Requirements

IDEA, Part B contains three important program-specific fiscal rules: (1) supplement not supplant; (2) maintenance of effort; and (3) excess cost.

⁵² Section 611(a) of the Individuals with Disabilities Education Act.

⁵³ Section 613(a)(2) of the Individuals with Disabilities Education Act.

⁵⁴ Section 613(f) of the Individuals with Disabilities Education Act.

Supplement not Supplant

IDEA, Part B funds must supplement existing state, local and other federally funded initiatives for students with disabilities. IDEA, Part B funds cannot be used to substitute funds that would have otherwise been used for the initiative. The traditional three presumptions of supplanting do not apply to IDEA, Part B.⁵⁵ Instead, if an LEA maintains effort it will satisfy the supplement not supplant requirements of the IDEA.⁵⁶

Maintenance of Effort

LEAs that receive IDEA funds must maintain the level of support of services provided to students with disabilities year-to-year.⁵⁷ The level of state and local expenditures that must be maintained by the LEA to continue to receive federal funding is Maintenance of Effort (MOE).

LEAs may claim an exception to the IDEA MOE requirement for one or more of the following reasons:

1. The voluntary departure, by retirement or otherwise, or departure for just cause, of special education personnel
2. Declining enrollment of children with disabilities
3. The termination of the LEA's obligation to provide special education and related services to a particular child with a disability because the child has left the LEA, aged out, or no longer needs services
4. The termination of costly expenditures for long-term purchases (such as the acquisition of equipment or the construction of school facilities)

Additional exemptions are available. Please reach out to your IDEA Point-of-Contact if you are interested in learning about alternative ways to calculate maintenance of effort.

Excess Costs

IDEA, Part B funds may only be used to pay excess costs of providing special education and related services to children with disabilities.⁵⁸ Excess costs are those costs that are in excess of the average annual per-student expenditure in an LEA during the preceding school year for an elementary or secondary school student, as may be appropriate.⁵⁹ LEAs must spend at least the minimum average amount for the education of its children with disabilities before Part B funds are used.

IDEA, Part B, 619 (Preschool)

Purpose

IDEA, Part B, 619 provides funding to support children with disabilities aged 3 through 5, inclusive; and to 2-year-old children with disabilities who will turn 3 during the school year so they can be provided a free appropriate public education, including special education and related services designed to meet their unique needs and prepare them for further education.

Eligibility Considerations and Use of Funds

IDEA, Part B, 619 funds may be used only to provide services to students, ages 3 to 5, who have been identified as "children with disabilities" in accordance with IDEA, Part B 619 federal requirements.

LEAs may use funds to pay for the excess cost of providing special education and related services to children with disabilities. IDEA, Part B, 619 does not specifically delineate allowable costs that may be charged to the program. Thus,

⁵⁵ See U.S. Department of Education guidance, *Funds for Part B of the Individuals with Disabilities Education Act Made Available under the American Recovery and Reinvestment Act of 2009*, Q&A C-6 Footnote 1, available at: <http://www2.ed.gov/policy/gen/leg/recovery/guidance/idea-b-revised-910.pdf>. See also OMB Circular A-133 Compliance Supplement, p. 4-84.027-5 (July 2013), available at: http://www.whitehouse.gov/sites/default/files/omb/assets/OMB/circulars/a133_compliance/2013/ed.pdf (noting that supplement not supplant is "not applicable" to IDEA).

⁵⁶ U.S. Department of Education guidance, *Funds for Part B of the Individuals with Disabilities Education Act Made Available under the American Recovery and Reinvestment Act of 2009*, Q&A C-6, available at: <http://www2.ed.gov/policy/gen/leg/recovery/guidance/idea-b-revised-910.pdf>.

⁵⁷ Section 613(a)(2)(iii) of the Individuals with Disabilities Education Act.

⁵⁸ Section 613(a)(2)(i) of the Individuals with Disabilities Education Act.

⁵⁹ Section 602(8) of the Individuals with Disabilities Education Act. See also Appendix A to 34 CFR part 300.

LEAs have flexibility to spend funds to address their unique needs and program designs. LEAs must ensure, however, that all costs are consistent with the purposes of IDEA, Part B, 619.

Program-Specific Fiscal Requirements

Supplement not Supplant

IDEA, Part B, 619 funds must supplement existing state, local and other federally funded initiatives. IDEA, Part B, 619 funds cannot be used to substitute funds that would have otherwise been used for the initiative. If an LEA maintains effort, it will satisfy the supplement not supplant requirements of the IDEA.

Carl D. Perkins Career and Technical Education Act

Purpose

Carl D. Perkins Career and Technical Education provides funding to support academic and career and technical skills of secondary education students and postsecondary education students who elect to enroll in career and technical education programs, by preparing students for high skill, high wage, or high demand occupations in current or emerging professions; promoting the development of services and activities that integrate rigorous and challenging academic and career and technical instruction; supporting partnerships among secondary schools, postsecondary institutions, baccalaureate degree granting institutions, area career and technical education schools, local workforce investment boards, business and industry, and intermediaries; and providing individuals with opportunities throughout their lifetimes to develop, in conjunction with other education and training programs, the knowledge and skills needed to keep the United States competitive.

Eligibility Considerations and Use of Funds

LEAs may use Perkins funds to support and improve career and technical education programs as defined by the Perkins Statute. While not defined in the statute, improve generally means to modernize, revise, expand, upgrade, but in no instance to maintain an existing program. In general, the USDE applies a “three year rule” on funding an activity with Perkins funds.

A list of activities Perkins can support is available in Section 135 of the statute accessible here:

http://cte.ed.gov/docs/perkins_iv.pdf

Program-Specific Fiscal Requirements

Perkins is governed by a supplement not supplant provision.⁶⁰ Supplanting is presumed when:

1. An LEA uses Perkins funds to provide services the LEA is required to make available under other federal, state or local laws, or
2. An LEA uses Perkins funds to provide services the LEA provided with state or local funds in the prior year

In addition, the U.S. Department of Education’s Office of Vocational and Adult Education presumes supplanting when an LEA uses Perkins funds to provide a service to career and technical education students that the LEA provides to nonparticipating students with state or local funds.⁶¹ This is more restrictive than Office of Management and Budget guidance on supplement not supplant. To learn more about how this may impact the use of your Perkins funding please reach out to your LDOE Perkins Point-of-Contact.

The proposed MFP formula contains additional funding to support the development of technical courses required to attain a statewide industry-based credential. If these funds are provided, there will be no impact to the allowable Perkins expenditures. The MFP funds would be new funds provided for a specific purpose.

⁶⁰ See Section 311 of the Carl D. Perkins Career and Technical Education Act.

⁶¹ See U.S. Department of Education guidance, Questions and Answers Regarding the Implementation of the Carl D. Perkins Career and Technical Education Act of 2006-Version 3.0, Q&A D.22 (May 2009), available at: <http://cte.ed.gov/docs/nonregulatory/PerkinsIVNon-RegulatoryGuidanceQAVersion3.0.pdf>.

Jobs for America's Graduates – Louisiana (JAG-LA)

Purpose

Jobs for America's Graduates – Louisiana (JAG-LA) is a unique model program for dropout prevention/recovery to ensure student success. As an affiliate of the national JAG program, JAG-LA and the Louisiana Department of Education work to ensure the integrity of the model through the local program sites. JAG-LA sites provide students with academic training, job readiness instruction, leadership development, post-graduate assistance and mentorship.

Eligibility Considerations and Use of Funds

Awards for this program are based on competitive applications. Applications are read and scored according to the established selection criteria and the ability to meet requirements in previous JAG-LA grants. Funds are to be used to keep at-risk students in school to obtain a high school diploma or a GED and improve their rate of success by acquiring employability and occupational competencies.

Program-Specific Fiscal Requirements

None.

JAG AIM High!

Purpose

The JAG AIM High! Middle School Program is a competitive grant funded by state-level IDEA, Part B, 611 funds. It will follow the same model as the Jobs for America's Graduates – Louisiana (JAG-LA) program. The program targets students with disabilities who are also at risk of dropping out of school.

Eligibility Considerations and Use of Funds

Awards for this program are based on competitive requests for applications. Applications are read and scored according to the established selection criteria and the ability to meet requirements in previous JAG-LA grants. Funds are to be used to assist students with disabilities who are eligible for IDEA, Part B services in transitioning into high school.

Program-Specific Fiscal Requirements

State-level IDEA, Part B, 611 funds are exempt from IDEA's supplement not supplant provision.

Louisiana Safe and Supportive Schools Initiative (LSSSI)

Purpose

The purpose of LSSSI is to support statewide measurement of school safety at the building level and to help intervene in those schools with the greatest safety needs. The Safe and Supportive Schools Initiative will focus on helping the selected LEAs and schools develop a systematic approach to improving conditions for learning by using data as a tool for identifying patterns of failure, diagnosing problems, developing appropriate intervention strategies, and monitoring progress for continuous improvement.

Eligibility Considerations and Use of Funds

Eligible LEAs are selected for participation in the LSSSI based on low graduation rates (below 60%); high percentages of over-aged 9th graders; low promotion rates; and higher than the state average suspension and expulsion rates. Four LEAs affected by the Gulf Oil Spill were given priority for participation in the project based on Louisiana Department of Health and Hospitals data that showed that following the Gulf Oil Spill there was an increase in domestic violence, increase in reported mental health referrals, increased alcohol consumption, and a rise in the unemployment rate in those districts. There was a concern that these incidents may have a ripple effect in the classroom. Funds may be used by state education agencies to develop measurement systems to assess conditions for learning within individual

schools, including school safety, and to make this information publicly available. Using this data, the grant recipients will work in collaboration with participating LEAs to improve the learning environment within schools facing the biggest challenges.

Program-Specific Fiscal Requirements

LSSSI funds are governed by a supplement not supplant provision described in Section 4113(a)(8) of the Safe and Drug Free Schools and Communities Act (SDFSCA).

LSSSI funds may be used to purchase and implement research-based programs with proven effectiveness in reducing behaviors in young people in regard to drugs, alcohol, and violence. A list of program-specific fiscal requirements are provided below:

- Security Purchases: includes identification badges, security cameras, metal detectors, dog searches of lockers and school facilities, etc. A twenty percent (20%) limit applies to security purchases.
- School Resource Officers (SRDO): Forty percent (40%) of Title IV grants can be spent toward the salary of a SRO.

Math and Science Partnerships

Purpose

Math and Science Partnerships are designed to increase the content knowledge of teachers and the performance of students in the areas of mathematics and science by encouraging collaboration among IHEs, LEAs, and elementary and secondary schools to participate in programs that improve and upgrade the status and stature of mathematics and science teaching by encouraging IHEs to improve mathematics and science teacher education; focusing on the education of mathematics and science teachers as a career-long process; bringing mathematics and science teachers together with scientists, mathematicians, and engineers to improve their teaching skills; and providing summer institutes and ongoing professional development for teachers to improve their knowledge and teaching skills.

Eligibility Considerations and Use of Funds

Math and Science Partnership subgrants will be awarded on a competitive basis to school systems who partner with the science, technology, engineering and/or mathematics departments at institutions of higher learning. All districts are eligible to participate in a partnership. The amount of funds to be awarded to any district is based on the program proposals, review scores, number of district projects, and participant numbers.

Program-Specific Fiscal Requirements

Math and Science Partnerships is governed by a supplement not supplant provision.⁶² Supplanting is presumed when:

- An LEA uses Title II funds to provide services the LEA is required to make available under other federal, state or local laws
- An LEA uses Title II funds to provide services the LEA provided with state or local funds in the prior year. It is also governed by maintenance of effort provision that generally prohibits LEAs from substantially reducing the level of state and local funding they spend on free public education from year-to-year⁶³

⁶² Section 2202(a)(4) of the Elementary and Secondary Education Act.

⁶³ Section 9521 of the Elementary and Secondary Education Act.

Race to the Top

Purpose

Race to the Top supports LEAs in adopting standards and assessments that prepare students to succeed in college and the workplace and to compete in the global economy; builds data systems that measure student growth and success, and informs teachers and principals about how they can improve instruction; recruiting, developing, rewarding, and retaining effective teachers and principals, especially where they are needed most; and turning around low-achieving schools.

Eligibility Considerations and Use of Funds

Participating LEAs enter an agreement committing to conduct activities that align to the LDOE-led reform outlined in the Race to the Top state application. Funds are to be utilized by the participating LEAs to conduct activities that align to the LDOE-led reform around the four federally defined areas. LEAs conduct activities that are outlined in an LEA Scope of Work and align to the activities outlined in the LDOE's Scope of work.

Program-Specific Fiscal Requirements

Budget items must align to the activities detailed in the approved LEA Scope of Work.

Striving Readers Comprehensive Literacy (SRCL) Program

Purpose

Striving Readers Comprehensive Literacy Program increases the literacy skills – including pre-literacy skills, reading, and writing – for children birth through grade 12, including limited English proficient students and students with disabilities. In addition, the program aims to raise middle and high school students' literacy levels in Title I-eligible schools with significant numbers of students reading below grade-levels and to build a strong, scientific research base for identifying and replicating strategies that improve adolescent literacy skills.

Eligibility Considerations and Use of Funds

LEAs, including charters, are eligible to apply for this competitive subgrant. LEAs are required to partner with at least one non-profit organization or agency such as a library, health care provider, or other community-based entity. The organization or agency must have a demonstrated record of effectiveness in improving the early literacy development of children, birth through kindergarten entry, and in providing professional development in early literacy.

LEAs are required to select a “cluster” feeder system that is likely to serve the same disadvantaged children as they progress through their education. Each grade span must be included and the cluster may include up to two elementary schools, a middle school and a high school, or a similar configuration that represents all grade levels. The cluster must also include a non-profit based Pre-K program and services for parents and caregivers of children, beginning at birth.

LEAs are required to give priority to schools serving greater numbers of disadvantaged students. Funds must be used for services and activities that align with components in Louisiana's Comprehensive Literacy Plan (LACLIP):

<http://www.louisianabelieves.com/lde/uploads/18417.pdf>.

Program-Specific Fiscal Requirements

Subgrantees must ensure that at least:

- 15 percent of the funds are used to serve children from birth through age 5
- 40 percent of the funds are used to serve students in kindergarten through grade 5
- 40 percent of the funds are used to serve students in middle and high schools including an equitable distribution of funds between middle and high schools

Note: The remaining 5 percent can be used in any of the categories listed above once the above percentages have been met. Additionally, if a subgrantee decides to split the 40 percent for middle and high schools in half, so that each group receives 20

percent and also wants to use the remaining 5 percent for either of these two groups, it must also split the remaining 5 percent amongst the groups evenly so that 2.5 percent of the funds go towards middle school students 6-8 grades and 2.5 percent is allocated for high school students 9-12 grade. If the subgrantee uses the remaining 5 percent for any of the two other groups it is not required to split up the funds equally.

Subgrantees are also encouraged to match subgrant funds with other sources of funding to support the implementation of SRCL initiatives. Additionally, SRCL funds could be used to support up to 75% of one's salary in years one and two, 70% in year three, 65% in year four, and 60% in year five.

Teacher Incentive Fund (TIF)

Purpose

TIF supports efforts to develop and implement performance-based teacher and principal compensation systems in high-need schools by increasing teacher and principal effectiveness to improve student achievement; reforming teacher and principal compensation systems so that teachers and principals are rewarded for increases in student achievement; increasing the number of effective teachers teaching poor, minority, and disadvantaged students in hard-to-staff subjects; and creating sustainable performance-based compensation systems.

Eligibility Considerations and Use of Funds

Eight (8) LEAs in Louisiana are eligible recipients. TIF funds are to be utilized in accordance with the approved programmatic activities budget expenditures outlined in the Louisiana TIF grant.

Program-Specific Fiscal Requirements

TIF funds shall only be utilized to support the implementation of TAP programming in approved targeted schools. On an annual basis, participating LEAs are required to demonstrate an increased share of performance-based compensations (PBCs) paid using non-TIF funds. Information pertaining to annual PBC payments utilizing TIF and non-TIF funds must be included as a part of the annual performance report.

Title X - McKinney-Vento: Education for Homeless Children and Youth Program

Purpose

The Education for Homeless Children and Youth Program supports homeless children and families by addressing the impediments they must overcome to regularly attend school.

Eligibility Considerations and Use of Funds

McKinney-Vento, Title X, Part C funds must be used for identified students experiencing homelessness as defined by the federal law. Subgrants are awarded to LEAs to facilitate the enrollment, attendance, and success in school of homeless children and youths. This includes addressing problems due to transportation needs, immunization and residency requirements, lack of birth certificates and school records, and guardianship issues.

Program-Specific Fiscal Requirements

- An LEA in a participating State subgrant must provide services to each homeless child and youth that are comparable to services offered to other students in the school.
- Legislation requires an LEA that does not provide transportation for non-homeless students to provide or arrange transportation services to and from the school of origin for homeless students at the request of a parent or guardian.
- To the maximum extent practicable, an LEA must provide McKinney-Vento services through programs that integrate homeless and non-homeless children and youth. The services must be designed to expand or improve services provided as part of a school's regular academic program, but must not replace services provided under the regular academic program.
- LEAs may provide subgrant services (allowable costs) through programs on school grounds or at other

facilities. If services are provided on school grounds, the schools may use McKinney-Vento funds to provide the same services to other children and youth who are determined by the LEA to be at-risk of failing in, or dropping out of, school. These specific services (allowable costs) to at-risk students as part of a supplemental collaborative initiative can be a prorated amount based on the homeless student rate of the LEA. SIS creates a homeless rate comparison report.

- LEAs and schools must not provide services in settings within a school that segregate homeless children and youth from other children and youth, except as necessary for short periods of time for health and safety emergencies, or to provide temporary, special, and supplementary services to meet the unique needs of homeless children and youth.

Homeless children are entitled to participate in the regular after-school program provided by the school, and schools must address all barriers to their full participation in these programs. If no after-school programs are provided by the school or the programs provided do not meet the needs of homeless children, McKinney-Vento funds may be used for after-school services for homeless children, and for non-homeless children who are at risk of failing in, or dropping out of, school.

LEAs must use McKinney-Vento funds to assist homeless children and youth in enrolling, attending, and succeeding in school. In particular, the funds may support the following activities:

(1) Tutoring, supplemental instruction, and other educational services that help homeless children and youth reach the same challenging State content and State student performance standards.

(2) Expedited evaluations of eligible students to measure their strengths and needs. Evaluations may also determine a homeless child or youth's eligibility for other programs and services, including educational programs for gifted and talented students, special education and related services for children with disabilities, English language acquisition, vocational education, school lunch, and appropriate programs or services under ESEA.

Other Funding Opportunities

Believe and Prepare (RTTT and CCSSO Funds)

Purpose

Believe and Prepare—Educator Preparation Innovation Grants offer schools, districts, and existing preparation programs – or institutions new to preparation – the opportunity to create bold, innovative approaches to readying educators for success in any school setting. Proposals should focus on raising performance standards for candidates so that they master the practical skills necessary for success in Louisiana's schools and classrooms. Program models should base coursework at schools and in classrooms; require extensive practice with feedback and mentoring; and empower and equip top educators to train, assess and coach future educators. This may mean totally redesigning an existing program or substantially revising clinical experience components of an existing program.

Program-Specific Fiscal Requirements

None.

Education Excellence Fund

Purpose

The Louisiana State Legislature created the Millennium Trust to provide for the disposition of proceeds from the tobacco settlement. Through the Millennium Trust, the Education Excellence Fund (EEF) was created. EEF funds can be used to provide resources and build district systems around the following focus areas 1) school leader and teacher goal-setting; 2) assessment and curriculum; 3) school and teacher collaboration; and, 4) observation and feedback. To support the four focus areas, LDOE developed Louisiana's Technology Footprint. Districts and schools can use this tool to analyze their current technology readiness status and to create, implement and evaluate their strategic efforts related to technology devices, infrastructure, bandwidth and support. Additionally, districts are encouraged to align

EEF funding to support early childhood programming and services to ensure students enter kindergarten with the skills and knowledge to succeed.

Eligibility Considerations and Use of Funds

Education Excellence Funds are distributed 85% to public school systems, including Type 2 and Type 5 charter schools based on their proportionate share of the most recent MFP and 15% to nonpublic schools and school systems based on a pro rata student count. Funding must be used on initiatives to provide improvement in K-12 education, inclusive of early education services.

Program-Specific Fiscal Requirements

EEF funding is prohibited for the following purposes:

- Expenditures for maintenance or renovation of buildings
- Capital improvements
- Increases in employees' salaries
- EEF funding can be used, but not limited to the following: Early Childhood, Remediation/Intervention, Family Involvement, Professional Development, Technology, Curriculum Development, Instructional Supplies, Benchmark/Formative Assessment, Teacher Quality, Positive Behavior & Intervention and support

LA4 – Cecil J. Picard Early Childhood Program (TANF & State Funds)

Purpose

LA4 provides access to high quality, developmentally appropriate prekindergarten classes and summer programs (if funding is available) to four-year-old children who are eligible to enter public school kindergarten the following year.

Eligibility Considerations and Use of Funds

All school systems and charter schools are eligible to submit an application for funding. Monies are allocated on a per pupil basis based on participation counts submitted by the applicant. The program will be offered at no cost to those children whose families qualify for free or reduced lunch.

Program-Specific Fiscal Requirements

LA4 statute requires that programs must maintain in each year of participation the same level of funding from any source for programs or classes of early childhood education or child care provided in the year prior to such participation. In other words, programs have not been allowed to reallocate Title I or 8(g) dollars for other purposes besides early childhood programs if they were already using funding from these sources to fund Pre-K programs before participation in the LA4 program. The LA4 funds should supplement funds the programs were already using.

E-Rate

Purpose

The program provides discounts to assist most schools and libraries to obtain affordable telecommunications and internet access.

Schools are eligible to receive supports to promote internet connectivity. Funding is requested under four categories of service: telecommunications services, internet access, internal connections, and basic maintenance of internal connections. Discounts for support depend on the level of poverty and the urban/rural status of the population served and range from 20% to 90% of the costs of eligible services. Eligible schools, school district schools and libraries may apply individually or as part of a consortium.

Program-Specific Fiscal Requirements

This program requires a school or school district to pay the non-discounted portion of any services or equipment and products obtained with E-Rate discounts. Schools and school districts can use any source of funding, including all federal, state and local grants or revenues to pay the non-discounted costs. Schools and districts have the option of receiving immediate discounts on services or receiving reimbursements if paid in full upfront.

Funding for discounted services through E-Rate is contingent on funds being available to cover all requests. Please refer to the schools and libraries E-Rate website (<http://www.usac.org/sl/>) for the most up-to-date information on program rules and requirements.