



Paving the Road to Success for Allowable Costs Using Federal Funds

Federal Programs – ESSA and IDEA - Summer Learning Series
July 15, 2021

Allowable Costs Using Federal Funds

Presenters

Title I, Part A	Title I, Part A	Title II, Part A	Title III, Part A	IDEA	Equitable Services	ESSER Grants
						
Patricia Robinson	Tammy Wilkes	Joy Gentry	Tammie Smith	Malissa Roberts	Kathleen Yarbrough	Charmaine Simmons

Georgia's Systems of Continuous Improvement

GaDOE has adopted the Georgia Systems of Continuous Improvement as a framework for supporting districts and schools.

The framework identifies five systems surrounded by an improvement cycle to focus the continuous improvement efforts of educators and leaders in local education agencies (LEAs).



Allowable Costs Using Federal Funds

Agenda

- Welcome
- Definition
- Allowability
 - Regulations
 - Guiding Questions
- Supplement not Supplant
- Required Documentation
- Programmatic Guidance

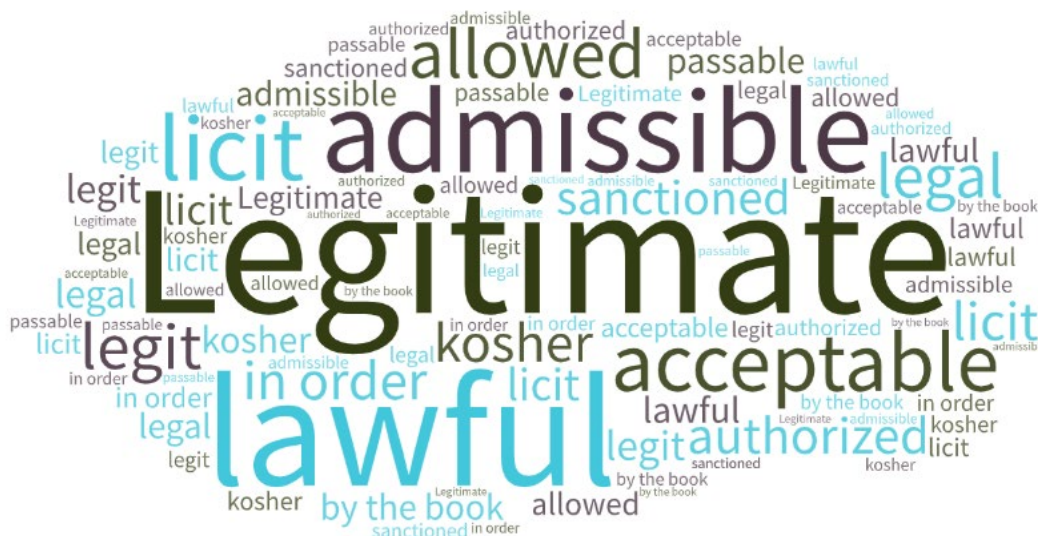
Allowable Costs Using Federal Funds

Definition

Allowable

Adjective

1. that may be allowed; legitimate; permissible:



Allowable Costs Using Federal Funds

Everyone wants to spend
federal funds.

What is allowable?

Must also be ***necessary*** and
reasonable for proper and
efficient performance and
administration of the grant



Allowable Costs Using Federal Funds

2 CFR §200.403 Factors affecting allowability of costs

All costs must meet the following criteria:

- **Be necessary, reasonable, and allocable**
- **Conform with federal law and grant terms**
- Be consistent with policies and procedures that apply uniformly to both federal and non-federal activities
- Be consistent in direct and indirect costs
- Be determined in accordance with generally accepted accounting principles (GAAP)
- Not be included or used to meet cost sharing or matching requirements
- **Be adequately documented**
- Be incurred during the approved budget period

Allowable Costs Using Federal Funds Necessary

2 CFR § 200.403

Consideration must be given to:

Whether a cost is a type generally recognized as ordinary and necessary for the operation of the non-Federal entity or the proper and efficient performance of the Federal award

Practical Questions:

- Is this cost necessary for the performance of the grant?
- Is the purchase driven by need or data?
- Does this cost support the purpose of the grant?

Allowable Costs Using Federal Funds

Reasonable

2 CFR § 200.404

A cost is reasonable if it does not exceed what a district would normally incur in the absence of federal funds

Example:

- **Reasonable** – laptop purchased with local funds - **\$300**
- **Not Reasonable** – laptop purchased with federal funds - **\$800**

Allowable Costs Using Federal Funds

Reasonable

Practical Questions:

- Does the program really need this?
- Is the expense targeted to valid programmatic or administrative need?
- Is it in the program plan?
- Is it required in a student's IEP?
- Is this the minimum amount we need to spend to meet my need?
- **Do we have the capacity to use what we are purchasing?**
- Did we pay a fair rate?
- Is this the same rate the other Federal programs are paying?
- Is it sustainable?
- Are there competing initiatives?
- If we were asked to defend this purchase, would we be able to? **How does this purchase meet the purpose of the grant?**

Allowable Costs Using Federal Funds

Allocable

2 CFR § 200.405

A cost is allocable to a Federal award or cost objective if the goods or services involved are chargeable or assignable in accordance with relative benefits received.

- Incurred specifically for the Federal award;
- Benefits both the Federal award and other work and can be distributed in proportions that may be approximated using reasonable methods; and
- Is necessary to the overall operation of the non-Federal entity and assignable to the Federal award in accordance with the principles in this subpart.

Example: *Paraprofessional costs may be allocated between several cost objectives. A paraprofessional may serve in a general education pre-k class and serve a part of the day supporting students with disabilities.*

Allowable Costs Using Federal Funds

Allocable

Practical Questions:

- Is the amount charged to the grant commensurate with the benefit received?
- Can the benefit received be determined especially if sharing costs with other programs?

Example: The division of a salary or audit costs

Allowable Costs Using Federal Funds

Cost Principles: Selected Items of Cost

2 CFR §200.420

Allowability of any costs not included in the select items should be based on the treatment provided for similar or related items of cost and the principles of allocability, reasonableness, and necessity.

- Allowability applies to direct costs, indirect costs, and matching funds.

2 CFR §200.421 through 200.475 identify the **allowability** of selected items of cost.



Guiding Questions to Determine Allowability

Meeting the Purpose of the Federal Grant

Allowable Costs Using Federal Funds

How to determine if an activity is allowable?

Does the activity meet the purpose of the Federal grant?

How is the activity aligned to the LEA's CLIP and/or SWP?

Is the activity evidence-based using the Title VIII definition? *[ESSA Sec. 8101]*

Does the professional development activity align with ESSA's professional development definition? *[ESSA Sec. 8101]*

Will the LEA be able to determine and report the effectiveness of the activity? How will the effectiveness of each activity be documented?

Is the activity supplementing (not supplanting) non-federal funds that would otherwise be used for activities authorized under the Federal grant?

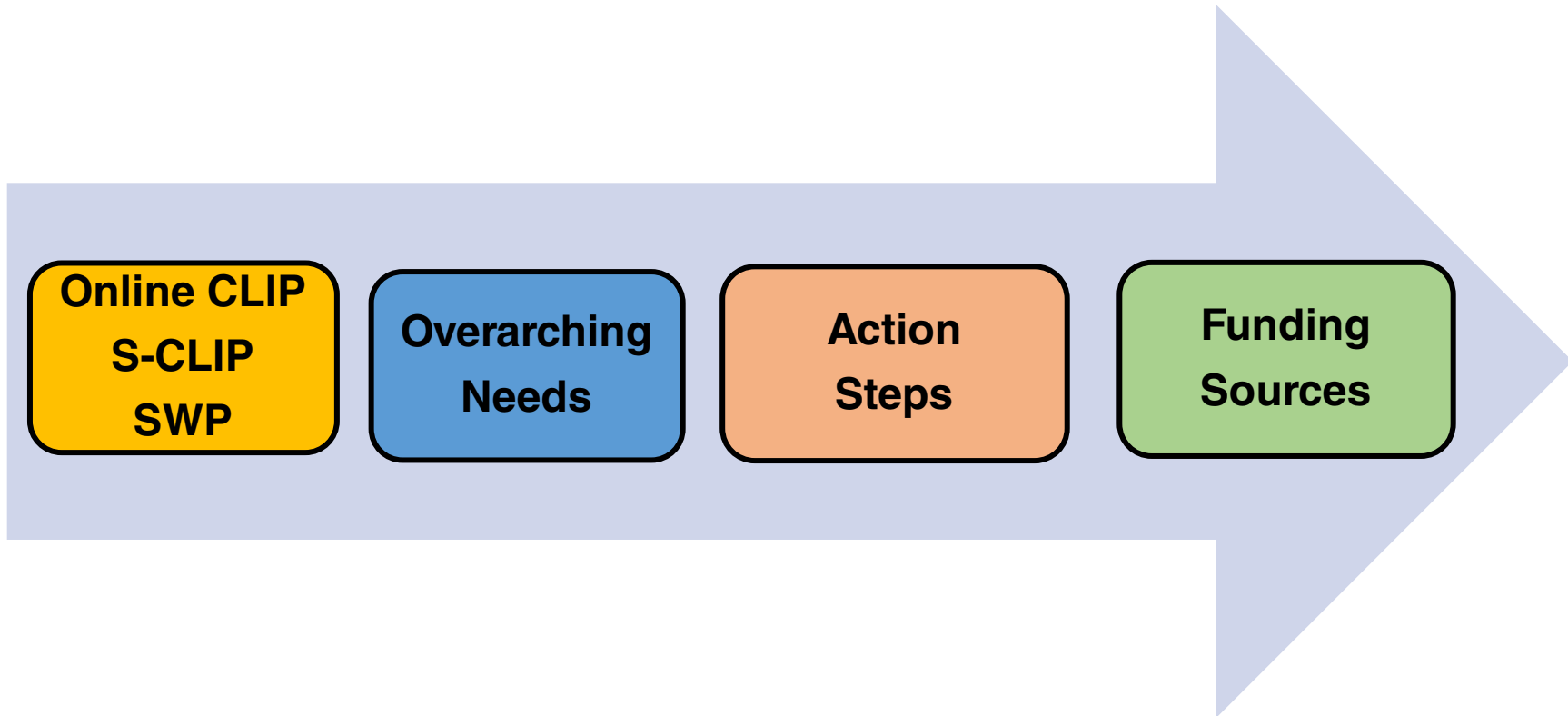
Does the activity meet the purpose of the Federal grant?

Program	Purpose
Title I, Part A Academic Achievement	To ensure that all children have an opportunity to obtain a high-quality education and to achieve proficiency on high academic standards
Title I, Part C Migrant	To support comprehensive educational programs for migrant children to help reduce the educational disruption and other problems that result from repeated moves
Title I, Part D Neglected & Delinquent	To improve educational services for neglected or delinquent children and youth so they have the opportunity to meet the same challenging State academic content standards they are expected to meet; to provide services needed to make a successful transition from institutionalization to further schooling or employment; and prevent at-risk youth from dropping out of school, and to provide dropouts, and children and youth returning from correctional facilities or institutions for neglected or delinquent children and youth, with a support system to ensure their continued education.
Title II, Part A Supporting Effective Instruction	To increase student achievement, improve the quality and number of effective teachers and school leaders, and provide low-income and minority students greater access to effective teachers and school leaders
Title III, Part A English Learner	To help English learners (EL) attain English language proficiency (ELP) and academic proficiency; to assist schools to establish, implement, and sustain effective language instruction educational programs (LIEPs) for EIs and to enhance their capacity to teach EIs; and to promote parental, family, and community participation in LIEPs
Title III, Part A Immigrant	To support immigrant students' sociocultural adjustment to U.S. schools and help them achieve academically. (See purpose above for immigrants who are also EIs)

Does the activity meet the purpose of the Federal grant?

Program	Purpose
Title IV, Part A Student Support and Academic Achievement	To provide all students with access to a well-rounded education; improve school conditions for student learning (safe & healthy), and improve the use of technology in order to improve the academic achievement and digital literacy of all students
Title IV, Part B 21 st Century Community Learning Centers	To provide funds for communities to establish or expand activities in community learning centers that operate during out-of-school hours and serve three specific purposes: (1) provide opportunities for academic enrichment and tutorial services to help students, (2) offer students a broad array of additional services, programs, and activities that are designed to reinforce and complement the regular academic program; and (3) offer families of 21 st CCLC students' opportunities for active and meaningful engagement in their children's education
Title V, Part B Rural Education Initiative	To provide grant funds to rural LEAs that serve concentrations of children from low-income families. Under the RLIS program, the USDE awards funds by formula to State Education Agencies (SEAs) to provide subgrants to eligible LEAs to support a range of authorized activities to support student achievement.
Title IX, Part A McKinney-Vento Education for Homeless Children & Youth	To address the problems that homeless children and youth have faced in enrolling, attending, and succeeding in school. Under this program, State educational agencies must ensure that each homeless child and youth has equal access to the same free, appropriate public education, including a public preschool education, as other children and youth.
IDEA	To provide funds for the excess cost of educating students with disabilities
ESSER Grants	To mitigate the impact of the COVID-19 pandemic for students, families, and local educational agencies.

How is the activity aligned to the LEA's CLIP and/or SWP?



Is the activity evidence-based using the Title VIII definition? [ESSA Sec. 8101 (21)]

Section 8101 [20 USC 7801] Definitions: (21) EVIDENCE-BASED.

(A) IN GENERAL. —Except as provided in subparagraph (B), the term “evidence-based”, when used with respect to a State, local educational agency, or school activity, means an activity, strategy, or intervention that—

- (i) demonstrates a statistically significant effect on improving student outcomes or other relevant outcomes based on—
 - (I) strong evidence from at least 1 well-designed and well-implemented experimental study; or
 - (II) moderate evidence from at least 1 well-designed and well-implemented quasi-experimental study; or
 - (III) promising evidence from at least 1 well designed and well-implemented correlational study with statistical controls for selection bias; or
- (ii) (I) demonstrates a rationale based on high quality research findings or positive evaluation that such activity, strategy, or intervention is likely to improve student outcomes or other relevant outcomes; and
 - (II) includes ongoing efforts to exa

(B) DEFINITION FOR SPECIFIC ACTIVITIES
 interventions or improvement activities or st
 means a State, local educational agency, or
 requirements of subclause (I), (II), or (III) of

Federal Funding Source	Level of Evidence Required
Title I, Part A 1003 SIG funds	Interventions applied under Title I, Part A Section 1003 (School Improvement) are required to have strong, moderate, or promising evidence to support them.
IDEA*	Interventions can fall into any of the four categories.
All other federal programs under Titles I–V; Homeless Education	Interventions can fall into any of the four categories.
Federal programs being consolidated with other federal, state, and local funds in a Title I school level schoolwide program	Federal funds consolidated in this manner at the school level lose their identity and, therefore, interventions will not <i>require</i> documentation of an evidence-based intervention.

Does the professional development activity align with ESSA's professional development definition? [ESSA Sec. 8101 (42) (A) and (B)]



The term “professional development” means activities that----

- Are an integral part of school and LEA strategies for providing educators with the knowledge and skills necessary to enable students to succeed in a well-rounded education and to meet the challenging State academic standards;

ESSA states explicitly that professional development is not stand-alone, one day or short-term workshops. Professional Development must be sustained, intensive, collaborative, job-embedded, data-driven and classroom-focused.

Will the LEA be able to determine and report the effectiveness of the activity? How will the effectiveness of each activity be documented?

When evaluating effectiveness, there is a difference in outputs and outcomes.

Outputs

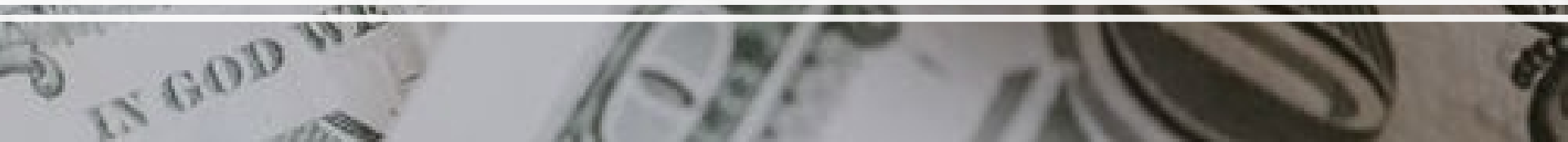
Outputs can be a learning plan or data about which teachers attended sessions. These do not indicate whether educators accomplished their goals. (Implementation).

Outcomes

Achieving **outcomes** indicates progress or success in achieving goals, such as changing educator practice and improving student achievement (evaluation).



Supplement not Supplant



Is the activity supplementing (not supplanting) non-federal funds that would otherwise be used for activities authorized under the Federal grant?

What resources do I have to determine if an activity is supplementing and not supplanting?



Allowable Costs Using Federal Funds

Test Your Knowledge



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Active poll

When deciding if an expenditure is allowable under a federal grant award, a Federal Program Director must determine if the expenditure:

000

Will comply with generally accepted accounting principles.

0%

Is reasonable and necessary

0%

Aligns with the purpose of the grant

0%

B. and C.

0%

All of the above

0%

What is supplement not supplant?



sup·ple·ment
noun

1. something that completes or enhances something else when added to it.
"the handout is a **supplement to** the official manual"

not

sup·plant
verb

1. Supersede and replace
"another discovery could **supplant** the original finding"

Through the collective federal funding received by school districts, the Elementary and Secondary Education Act (ESEA), in its current authorization as the Every Student Succeeds Act (ESSA) prescribes these funds to be used as an addition or **supplemental** to other available funds for the school district.

Essential Goal

"Provide added value to the benefit of the core programming."

The Supplement Not Supplant Tests

ESSA Federal Grant Programs

Methodologies

Title I, Part A
Improving the Academic Achievement of the Disadvantaged



Examples include, but are not limited to:

Resource allocation. An LEA can allocate state and local funds based on estimated average costs for staffing and supplies. Funds are then allocated without regard to schools' Title I status.

Weighted-student funding. An LEA can show that its schools receive more funding depending on the number of students living in poverty, English learners, students with disabilities, and students in other subgroups, such as homeless and migrant students.

Presumptions

Title I, Part C
Education of Migratory Children

Title I, Part D
Neglected & Delinquent Children

Title II, Part A
Supporting Effective Instruction

Title III, Part A
Language Instruction for English Learners & Immigrant Students

Title IV, Part A
Student Support & Academic Enrichment

Title IV, Part B
21st Century Community Learning Centers

Title V, Part B
Rural Education Initiative

Title IX, Part A
McKinney-Vento Education for Homeless Children & Youth

Supplanting is presumed true if,

- ✓ A district uses federal funds to provide services that are required under other federal, state, or local laws.
- ✓ A district uses federal funds to provide services that the district provided with non-federal funds in the prior year.
- ✓ A district uses federal funds to provide services that the district would otherwise provide without federal funds.

2 CFR Part 200

The Supplement Not Supplant Tests

IDEA Federal Grants

Methodology

Maintenance of Effort

- ✓ LEA budgets at least the same amount in local or state and local funds for students with disabilities from year to year.
- ✓ LEA expends at least the same amount in local or state and local funds for students with disabilities from year to year.

34 CFR Part 300.203

Methodology

Excess Cost

- ✓ Costs are in excess of costs incurred for all general education students.
- ✓ Average per pupil expenditure (APPE) for students with disabilities is at least as much as the APPE for all students.

34 CFR Part 300.16

The Supplement Not Supplant Tests

IDEA Federal Grants

34 CFR §300.202 Use of amounts explains the appropriate use of IDEA, Part B funds for students with disabilities.

It states:

(a) General. Amounts provided to the LEA under Part B of the Act—

- (1) Must be expended in accordance with the applicable provisions of this part;
- (2) Must be used only to pay the excess costs of providing special education and related services to children with disabilities, consistent with paragraph (b) of this section; and
- (3) Must be used to ***supplement*** State, local, and other Federal funds ***and not to supplant*** those funds.

Title I, Part A

Statute Requirements

ESSA

SEC. 1118

(b) an LEA, in order to receive Title I, Part A funds, "shall demonstrate that the methodology used to allocate state and local funds to each school receiving assistance under this part ensures that such school receives all of the state and local funds it would otherwise receive if it were not receiving assistance under this part."

(d) LEAs may exclude from a supplanting determination supplemental state or local funds expended for programs that meet the intent and purposes of Title I, Part A



[34 CFR 200.79](#) : a program meets such intent and purposes if it is implemented in a school with at least **40 percent poverty**; is designed to promote schoolwide reform and upgrade the entire educational operation of the school; is designed to meet the educational needs of all students in the school, particularly those who are not meeting state standards; and uses the state assessment system to review the effectiveness of the program; or

Serves only students that are failing, or most at risk of failing, to meet state standards; provides supplementary services to participating students designed to improve their achievement; and uses the state assessment system to review the effectiveness of the program.

Excluded from the supplement not supplant methodology test: Single school LEAs; Only Title I schools; or A grade span with only: a single school, non-Title I schools, or Title I schools



What methodology does your district use to ensure Title I schools receive all state and local funding regardless of Title I status?



Ensure your district's methodology used to allocate state and local funds is "Title I neutral".

Translation: All schools are included within the methodology plan.








Supporting evidence may include district and school budgets, formulas based on student need, or procedures for dispersing resources to schools based on staffing positions.



Target assistance schools: Allowable expenses need to support services for those students targeted for assistance.

ESSA Statutes

				
<p>Title I, Part A Improving the Academic Achievement of the Disadvantaged</p>	<p>Title I, Part C Education of Migratory Children</p>	<p>Title I, Part D Neglected & Delinquent Children</p>	<p>Title II, Part A Supporting Effective Instruction Grant</p>	<p>Title III, Part A Language Instruction for English Learners & Immigrant Students</p>
<p>Sec. 1118(b) (1)</p>	<p>SEC. 1307 (2)</p>	<p>SEC. 1118. (b)(1) [20 U.S.C. 6321]</p>	<p>SEC. 2301. [20 U.S.C. 6691]</p>	<p>SEC. 3115. [20 U.S.C. 6825]</p>
<p>IN GENERAL.—A state educational agency or local educational agency shall use federal funds received under Title I, Part A to supplement the funds that would, in the absence of such federal funds, be made available from state and local sources for the education of students participating in programs assisted under Title I, and not to supplant such funds.</p>	<p>Funds provided under this part shall be used to address the needs of migratory children that are not addressed by services available from other federal or non-federal programs, except that migratory children who are eligible to receive services under part A may receive those services through funds provided under that part, or through funds under this part that remain after the agency addresses the needs described in paragraph (1).</p>	<p>A state educational agency or local educational agency shall use federal funds received under Title I, Part A to supplement the funds that would, in the absence of such federal funds, be made available from state and local sources for the education of students participating in programs assisted under Title I, and not to supplant such funds.</p>	<p>Funds made available under this title shall be used to supplement, and not supplant, non-Federal funds that would otherwise be used for activities authorized under this title.</p>	<p>Federal funds made available under this subpart shall be used to supplement the level of federal, state, and local public funds that, in the absence of such availability, would have been expended for programs for English learners and Immigrant children and youth and in no case to supplant such federal, state, and local public funds.</p>

ESSA and IDEA Statutes



Title IV, Part A
Student Support &
Academic Enrichment
Grant

Title IV, Part B
21st Century Community
Learning Centers

Title V, Part B
Rural Education
Initiative

Title IX, Part A
McKinney-Vento Education
for Homeless Children &
Youth

IDEA
Individual with
Disabilities Act

SEC. 4110

SEC. 4110.
[20 U.S.C. 7120]

SEC. 5232.
[20 U.S.C. 7355a]

SEC. 7007. (5)(A)(iii)

SEC. 1413 (a)(2)(A)(i)(II)

Funds made available under this subpart shall be used to supplement, and not supplant, non-federal funds that would otherwise be used for activities authorized under this subpart.

Funds made available under this subpart shall be used to supplement, and not supplant, non-Federal funds that would otherwise be used for activities authorized under this subpart.

SEC. 4203(a)(9) [20 U.S.C. 7173] contains an assurance that funds appropriated to carry out this part (State Application - Title IV, Part B) will be used to supplement and not supplant other **Federal**, State, and local funds...

Funds made available under subpart 1 or subpart 2 shall be used to supplement, and not supplant, any other **Federal**, State, or local education funds.

Funds made available are to provide temporary, special, and supplementary services to meet the unique needs of homeless children and youths

Funds shall be used only to pay the excess costs of providing special education and related services to children with disabilities. Funds shall be used to supplement State, local, and other Federal funds and not to supplant such funds.



**Consolidation of
Funds**

In accordance with 2016 Non-Regulatory Guidance, LEAs that consolidate are not required to ensure that each expenditure is tested for Supplement Not Supplant; however, LEAs are responsible for ensuring that federal funds provide supplemental support for the instructional program the LEA would have provided in the absence of federal funds. GaDOE will verify compliance with this requirement through the Fund 150 Budget Allocations Attachment and the Resource Allocation Methodology Plan (RAMP).

Test Your Understanding



Allowable Costs Using Federal Funds

Test Your Knowledge



Join at
slido.com
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Active poll

When deciding if an expenditure is allowable under a federal grant award, a Federal Program Director must determine if the expenditure:

000

Will comply with generally accepted accounting principles.

0%

Is reasonable and necessary

0%

Aligns with the purpose of the grant

0%

B. and C.

0%

All of the above

0%

Allowable Costs Using Federal Funds Documentation

If it is not documented, it
did not happen!

*Without documentation,
federal funds cannot support
an activity or initiative.*



Allowable Costs Using Federal Funds

Allowability Documentation

2 CFR § 200.403(g)

- In order to be allowable under Federal awards, all costs must be **adequately documented**.



Allowable Costs Using Federal Funds

Allowability Documentation

34 CFR § 76.730 and 76.731

- A State and subgrantee shall keep records that fully show:
 - The amount of funds;
 - How funds were used;
 - Total cost of the project;
 - Share of the cost provided from other sources; and
 - Other records to facilitate an effective audit.
- Shall keep records to show compliance with program requirements

Allowable Costs Using Federal Funds

Allowability Documentation

2 CFR § 200.334

Retention Requirements For Records

- Financial records, supporting documents, statistical records, and all other non-Federal entity records pertinent to a Federal award must be retained for a period of three years from the date of submission of the final expenditure report.
- **But, need to keep records for 5 years because of General Education Provisions Act (GEPA)**

Allowable Costs Using Federal Funds

Allowability Documentation

2 CFR § 200.336

- **Methods for Collection, Transmission and Storage of Information**
 - When original records are electronic and cannot be altered, there is no need to create and retain paper copies.
 - When original records are paper, electronic versions may be substituted using duplication or other forms of electronic media provided they:
 - Are subject to periodic quality control reviews;
 - Provide reasonable safeguards against alteration; and
 - Remain readable.

ESSA & IDEA

Programmatic Considerations
for Allowability



Empowering students who are ready to learn, ready to live, and ready to lead.

Title I, Part A Program Considerations for Allowability

Targeted Assistance Programs

Title I, Part A funds must be used to meet the needs of students identified as being in the greatest need of services based upon academic performance. Students are selected using multiple, educationally related objective criteria. All costs must be supplemental and limited to services for eligible students, their teachers, and their families.

[Targeted Assistance Programs](#)

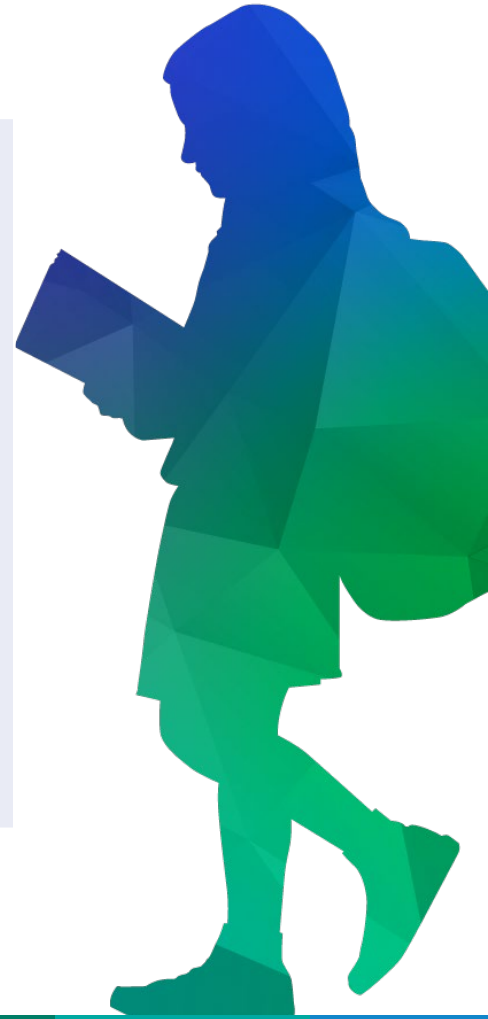
Schoolwide Programs

Title I, Part A funds may be used to improve the entire educational program within the school, which should result in improving the academic achievement of all students, particularly the lowest-achieving students. The goal of a schoolwide program is to assist the lowest-achieving students to demonstrate proficiency on academic achievement standards.

[Schoolwide Programs](#)

Guiding Questions for Title I, Part A Expenses

- Is the expense aligned with at least one identified need in the Consolidated LEA Improvement Plan (CLIP) and/or *School Improvement Plan (SIP)*?
- Is the cost reasonable to address a valid need?
- Is the cost necessary for the performance of the grant?
- Is the expense in compliance with laws, regulations, and grant terms (allocable)?
- Is there evidence to support the effectiveness of this activity?
- How will this expense be monitored for implementation and effectiveness?



Title II, Part A Essential Questions for Determining Allowability of Expenditures

Title II, Part A Essential Questions for Determining Allowability of Expenditures

1. Does the activity/strategy meet the purpose of Title II, Part A? [ESSA Sec. 2001]
2. How is the activity/strategy aligned to the District Comprehensive Needs Assessment and District Improvement Plan? [ESSA Sec. 2102]
3. Is the activity/strategy aligned to ESSA Title II, Part A Local Use of Funds? [ESSA Sec. 2103]
4. Is the activity/strategy evidence-based using the Title VIII definition? [ESSA Sec. 8101]
5. If professional development, does the professional development align with the Title VIII definition? [ESSA Sec. 8101]
6. Will the LEA be able to determine and report how the chosen activity/strategy improved teacher, principal or other school leader effectiveness? How will the effectiveness of each activity/ strategy be documented? [ESSA Sec. 2104]
7. Is the activity/strategy supplementing (not supplanting) non-federal funds that would otherwise be used for activities authorized under Title II, Part A? [ESSA Sec. 2301]
8. Does the activity/strategy comply with the Code of Federal Regulations? [2 CFR Part 200, 34 CFR Part 76, and 34 CFR Part 81]

Chart above located in section 4.11 of Title II, Part A LEA Handbook

Title II, Part A

C. ESSA Title II, Part A LEA Local Use of Funds

Authorized Use of Funds (A)

- (A) Developing or improving a rigorous, transparent, and fair evaluation and support system for teachers, principals, or other school leaders that
- (i) is based in part on evidence of student achievement, which may include student growth; and
 - (ii) shall include multiple measures of educator performance and provide clear, timely, and useful feedback to teachers, principals, or other school leaders.

Authorized Use of Funds (B)

- (B) Developing and implementing initiatives to assist in recruiting, hiring, and retaining effective teachers, particularly in low-income schools with high percentages of ineffective teachers and high percentages of students who do not meet the challenging State academic standards, to improve within district equity in the distribution of teachers, consistent with section 1111(g)(1)(B), such as initiatives that provide
- (i) expert help in screening candidates and enabling early hiring
 - (ii) differential and incentive pay for teachers, principals, or other school leaders in high-need academic subject areas and specialty areas, which may include performance-based pay systems
 - (iii) teacher, paraprofessional, principal, or other school leader advancement and professional growth, and an emphasis on leadership opportunities, multiple career paths, and pay differentiation
 - (iv) new teacher, principal, or other school leader
 - (I) improve classroom instruction
 - (II) increase the retention of effective teachers
 - (v) the development and provision of support services that accurately to differentiate performance and make data-informed decision making about professional development
 - (vi) a system for auditing the quality of instruction

(C) Recruiting qualified individuals from other fields

Local Use of Funds/Types of Activities	Allowable Participants
A. Evaluation System	System is to support teachers, principals, other school leaders
B. Teacher Recruitment and Retention	R & R activities for teachers, principals, other school leaders, paraprofessionals, coaches, mentors, evaluators
C. Recruitment from Other Fields	To become teachers, principals, other school leaders
D. Evidence Based Class Size Reduction	Teachers
E. High Quality, Evidence-Based Personalized Professional Development	Teachers, Instructional Leadership teams, principals, other school leaders
F. Programs/Activities to Increase Ability of Teachers to Teach SWD & EL	LEA/School staff that will support teachers or direct support for teachers
G. Programs/Activities to Increase Knowledge and Ability to Support Educators in Early Learning (through age 8) which may include PD and transition planning to Elementary	Knowledge – teachers, principals, other school leaders; Principal Support – teachers, teacher leaders, early childhood educators, school staff (paraprofessionals) and other professionals

Charts above located in the Title II, Part A Handbook

Title III, Part A

To ensure that the Title III programs and services meet the “supplement, not supplant” requirement, ask the **A-C-R-E** questions.

See <https://oese.ed.gov/files/2020/10/title-iii-mod-res-4-508.pdf>

A

- **All Students?**
- What is the instructional program/service provided to all students?

C

- **Civil Rights?**
- What does the LEA do to meet civil rights requirements?

R

- **Regulations?** What services is the LEA required to provide, according to other Federal, State, and local laws or regulations?

E

- **Existed Previously?**
- Was the program/service previously provided with State, local, or other Federal funds?

IDEA

For costs to be allowed using IDEA funds specifically, they must be for the excess cost of providing special education and related services.

Guiding Questions for Determining Excess Cost:

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

- Yes – the cost is not allowed
- No – the cost may be allowed

Is this cost also generated by students without disabilities?

- Yes – the cost is not allowed
- No – the cost may be allowed

If it is a child specific service, is the service documented in the student's IEP?

- Yes – the cost may be allowed
- No – the cost may not be allowed



Consolidation of Funds & ESSER Grants

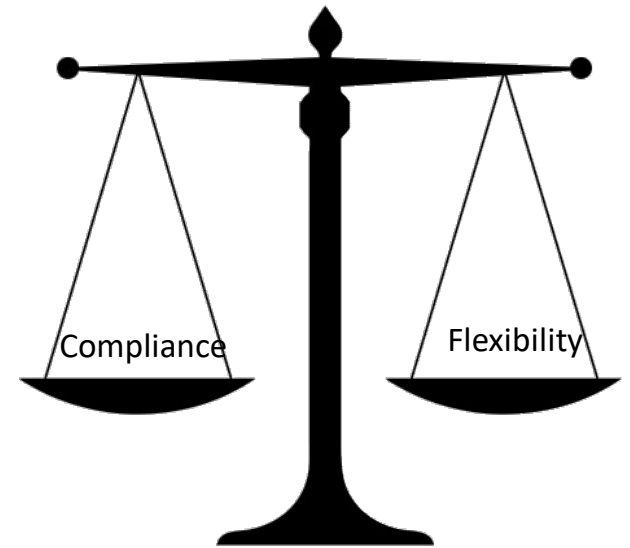
Programmatic Considerations for Allowability

Consolidation of Funds

U.S. Department of Education on Consolidation

Title I authorizes the Secretary to permit schoolwide programs to consolidate funds from any other noncompetitive, formula grant program or any discretionary grant program administered by the Secretary and to **exempt schoolwide program schools from many statutory and regulatory provisions of the programs whose funds are consolidated**, if the intent and purposes of the programs are met. All consolidated funds and services must support the school's schoolwide plan.

2004 Federal Register



Consolidation of Funds

Benefits of Flexibility

Fund 150

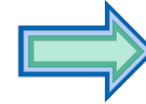
Before

- Braiding
- GaDOE Authorizes
- Compliance
- Establish Evidence-Base
- Title I and Title III Notifications
- Time and Effort
- Federal Inventory
- Monitoring – Expenditures
- Budgeting in Silos

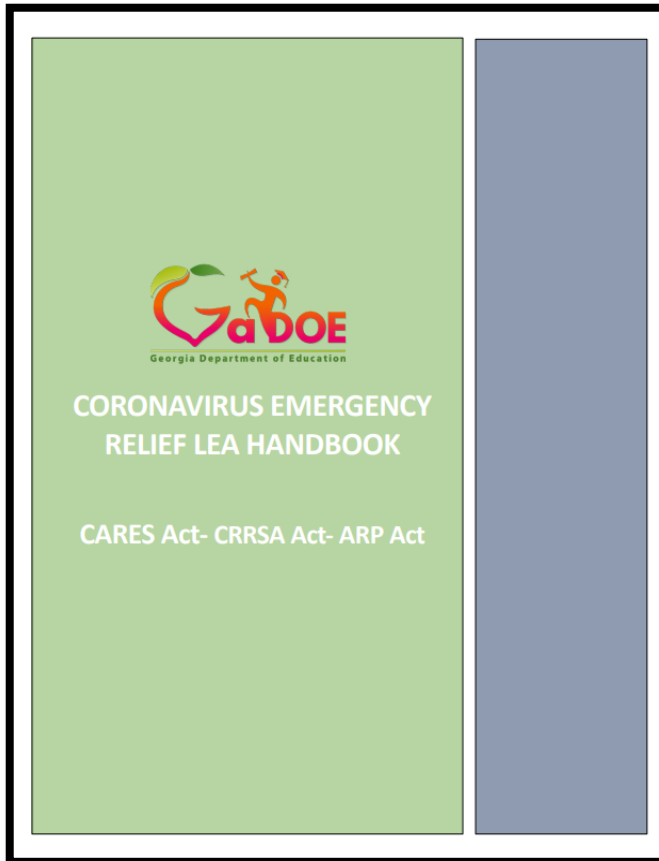


After

- Blending
- LEA Authorizes
- School Improvement
- Report Effectiveness
- OCR/DOJ Notification of EL Service
- Scheduling Flexibility
- Local Inventory
- Monitoring – SWP
- Not Tracking for Relative Benefit



ESSER - Elementary & Secondary School Emergency Relief



Applies to ESSER Funding	CARES Act	CRRSA Act	ARP Act
Supplement Not Supplant	NO	NO	NO
Maintenance of Equity	NO	NO	YES
Funds are subject to the Education Department General Administrative Regulations (EDGAR) and the federal government's Uniform Grant Guidance (UGG), including the requirement that spending be necessary and reasonable.	YES	YES	YES

Guiding Questions

ESSER Funds

Will the proposed use of funds "prevent, prepare for, and respond to Coronavirus?"

Is it an allowable use of funds under ESSER?

Is it reasonable and necessary?

Does it promote access to all?

Does it support returning students to the classroom?

Consider the proposed questions during budget planning. ***If the answer to any of these questions is no, consider using other sources of funding.***

Guiding Questions

ESSER Funds

Improvements & Construction

Will the improvement reduce the risk of virus transmission and exposure to environmental health hazards and support student health needs?

Was the request in the district's facilities plan?

Has there been a decrease in the capital outlay funding?

Will the construction project be complete by the end of the period of performance?



- **Expenditure Pre-Approval Forms** must be submitted prior to budget submission.
- Please follow all LEA internal controls and procedures written in your district's federal programs handbook.
- Update LEA federal programs handbook to include and support ESSER funds.
- Funds are subject to the Education Department General Administrative Regulations (EDGAR) and the federal government's Uniform Grant Guidance (UGG), including the requirement that spending be necessary and reasonable.

Allowable Costs Using Federal Funds

Test Your Knowledge



Join at
slido.com
#90240

Active poll

When deciding if an expenditure is allowable under a federal grant award, a Federal Program Director must determine if the expenditure:

000

Will comply with generally accepted accounting principles.

0%

Is reasonable and necessary

0%

Aligns with the purpose of the grant

0%

B. and C.

0%

All of the above

0%

Allowable Costs Using Federal Funds

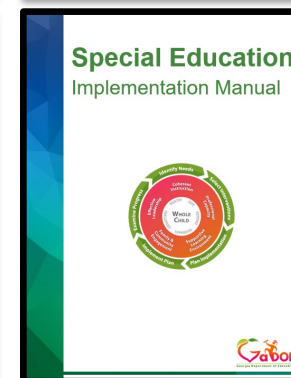
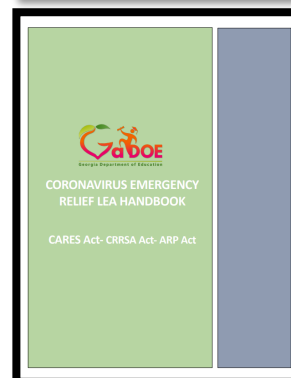
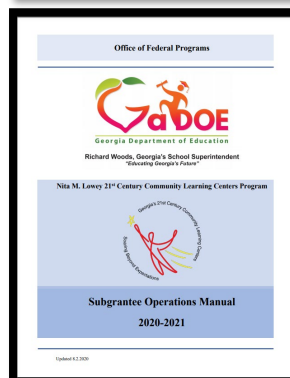
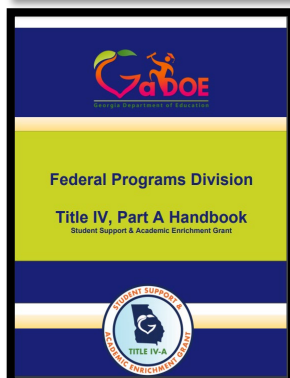
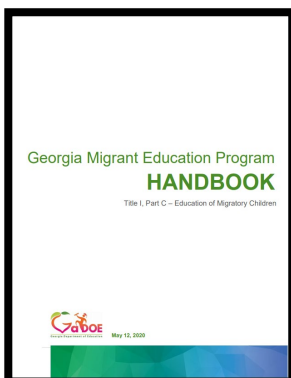
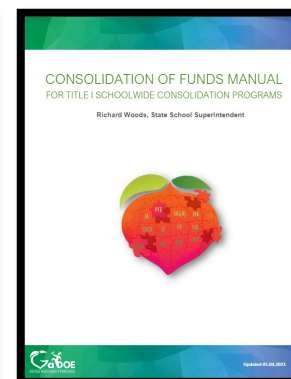
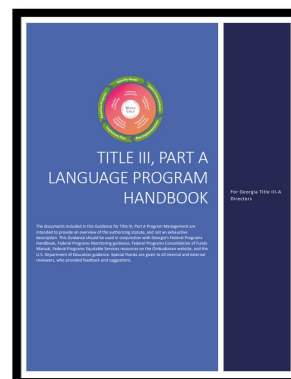
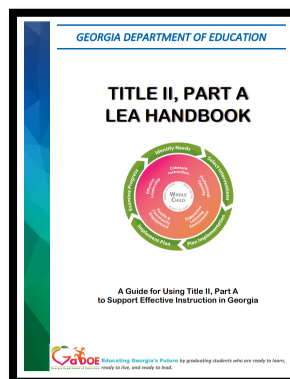
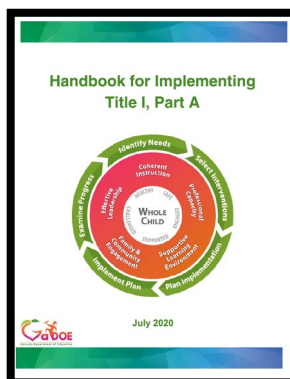
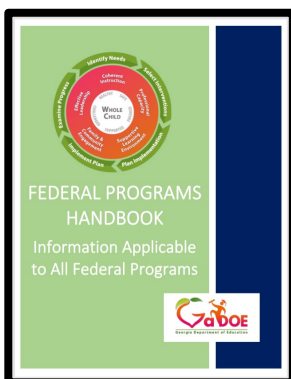
Resources To Guide Decision Making

- Code of Federal Regulations
- US Department of Education Website
- Grant Award Notifications
- Assurances
- Federal Programs Handbook
- Individual Program Handbooks and webpages



Allowable Costs Using Federal Funds

Federal Programs Handbooks



Allowable Costs Using Federal Funds

Questions?



Feedback

Please complete our workshop survey:

- Go here: <https://form.jotform.com/211754158308961>

- Or scan this QR code:



Click [here](#) and follow the **NEW** Federal Programs/ESSA IDEA Facebook page!

Or scan this QR Code:

