

Title I, A Fiscal Issues

**Application Issues
Administrative Issues
and Fiscal Issues**

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Agenda

- **Title I, Part A Program Overview**
 - Intent and Purpose
 - Targeted Assistance vs Schoolwide
- **Internal Controls**
 - Edgar and Risk Assessment
- **Application issues**
 - Planning
(PS300 T/Commissioner Priorities)
 - Campus Selection &
 - Campus Eligibility
 - Campus Allocations
- **Fiscal Requirements**
 - Supplement/Supplant
 - Maintenance of Effort
 - Comparability of Services
- **Administrative Issues**
 - Allowable Expenditures
 - Time & Effort
 - Testing of Expenditures
 - Amendments
 - SRSA/REAP
 - Coordination of Funds
 - Consolidation of Funds
 - Administrative
 - Schoolwide Program
 - Carryover

Title I, Part A

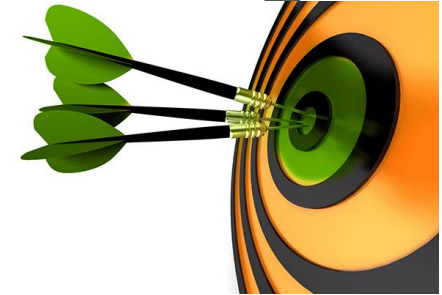
Program Overview

Intent and Purpose of Title I, Part A

To provide all children significant opportunity to receive a fair, equitable, and high-quality education, and *to close educational achievement gaps.*



Targeted Assistance vs Schoolwide



Targeted Assistance

Funds may be used to serve identified students only (as per your local criteria in CIP)

Limited Flexibility

Staff paid with Title I, Part A funds may only serve Targeted Students

Supplies purchased with Title I, Part A funds may only be used by/for Targeted Students

Maintain records that funds are spent only for Title I, Part A participating students

Schoolwide



Funds may be used to serve all students to upgrade entire educational program

Greater flexibility


Not required to document that particular expense is supplemental
Funds are used to upgrade program
(see Schoolwide Guidance)

Schoolwide Program




- Funds are used to upgrade the entire educational program of the school to raise academic achievement for all students.
- The campus has 40% or higher low income (Ed-Flex waiver ended July 1, 2017)
- Statute requires one year of planning to become a Title I SW program, unless external technical assistance provider signs off that lesser time meets planning requirements




**Title I, Part A
Schoolwide Programs
Public Law 114-95
Section 1114**



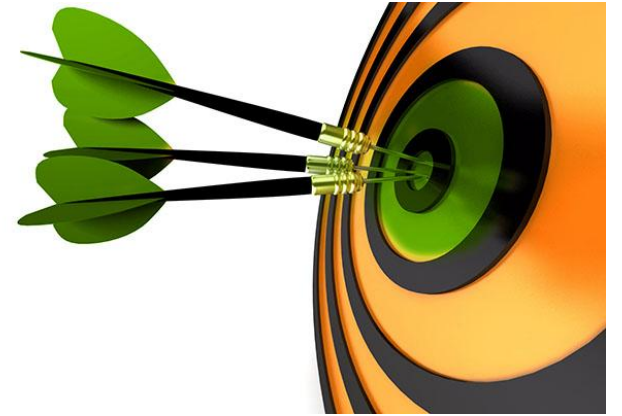
Texas Education Agency
ESSA Program Coordination
1701 N. Congress Ave.
Austin, TX 78701-1494
Telephone (512) 463-8992
http://tea.texas.gov/Finance_and_Grants/Grants/Administration_a_GrantTransitions_to ESSA/



Statewide Parent and Family
Engagement Initiative
Region 16 Education
Service Center
8800 Bell Street
Amarillo, Texas 79109-6230
(806) 677-5126
www.esa16.net

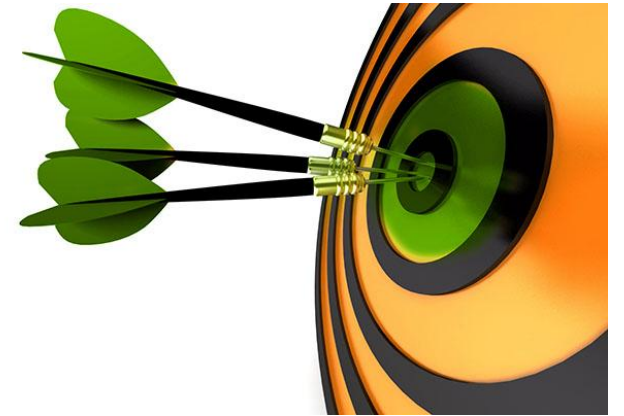


Targeted Assistance Program



- A targeted assistance campus is one that receives Title I, A funds yet is ineligible for a schoolwide program or has chosen not to operate a Title I, A schoolwide program.
- Services are provided to a **select group** of children—**those identified as failing, or most at risk of failing, to meet the State's challenging content and student performance standards**
- The campus has less than 40% low income percentage.

Targeted Assistance Program



- Supplemental services to eligible children identified as having the greatest need for special assistance
- Local Education Agency (LEA) establishes multiple, educationally related, objective criteria to determine which children are eligible to participate in Title I, A.

Internal Controls

EDGAR & Risk Assessments

EDGAR

Internal Controls



Written Policies & Procedures Required by **EDGAR**:

- Written Cash Management Procedures - §200.302(b)(6) & §200.305
- Written Allowability Procedures - §200.302(b)(7)
- Written Conflicts of Interest Policy - §200.318(c)
- Written Procurement Procedures - §200.319(c)
- Written Method for Conducting Technical Evaluations of Proposals and Selecting Recipients - §200.320(d)(3)
- Written Travel Policy - §200.474(b)

Internal Controls



- Your LEA is not limited to the policies and procedures previously listed
- Your LEA must have **policies and procedures** for any need
 - Examples
 - Written policies and procedures for the use of credit cards
 - Written policies and procedures for segregation of duties
- What other policies and procedures does your LEA have?

RISK ASSESSMENT

Risk Assessment

Each LEA has been assigned a [risk level](#) to determine the likelihood that LEA may fail to comply with applicable rules.

Learn your risk level by accessing GFFC Reports & Data Collections through your TEAL account.

- GFFC Reports & Data Collections
- Select “Risk Assessment Level” from report title menu
- Select “2017-2018” from the school year menu.



Risk Assessment

Effect of Risk Level:

- *Differentiated Grant Negotiation* - medium/high risk level = more stringent grant negotiation review
- *Subrecipient Monitoring* - higher risk level = more likely to be selected for monitoring



Application Issues

**District Reservation,
Campus Selection,
Eligibility & Allocation**

TEA Strategic Priorities



Planning



Schedule PS3001 Needs Assessment, Priorities & Program Outcomes

- Timely and Meaningful Consultation
- Data Driven Comprehensive Needs Assessments
- LEA Prioritizes Needs
- Prioritized identified needs are reviewed to determine Program Outcome goals
- Identify the funds budgeted to support TEA's Strategic Priorities & goals
- Identify activities related to applicable priorities and goals.

Planning

- Planning team consisting of all stakeholders
 - Federal Programs, compliance, budget, finance
- Prepare program budget
- Documentation of the Process
 - Meeting documentation
 - Working papers
 - General ledgers



District Reservations



Before allocating funds to campuses, LEAs must first determine district reservations:

Required Reservations

- Equitable Services to PNPs
(must be set aside first)
- Parent & Family Engagement
(1% min. if \$500,000+ entitlement; ≥ 90% to campuses)
- Homeless Children/Youth
(Req'd of all LEAs)
- Neglected/Delinquent Children
(if applicable)

Allowable Reservations

based on LEA Needs Assessment

- Program Administration
- Early Childhood Education
- Foster Care Transportation
- Incentives & Rewards
(up to 5% for teachers @ Priority/Focus campuses)
- Choice Transportation
- Professional Development

Allocation of Funds



1. Which campuses are eligible?
2. Which campuses will be served?
3. What is the per-pupil amount for each served campus?



Title I-A Campus Eligibility



ELIGIBLE OR NOT???

Title I, A Campus Selection

An LEA may use Title I, A funds only in eligible school attendance areas and must use the same poverty measure for all campuses.



Campus Selection (ESSA)

Poverty Measures - LEA may choose from these options:

1. The number of children ages 5 to 17 in poverty as counted by most recent census data
2. Number of children eligible to receive free or reduced lunch
3. Number of children in families receiving assistance under TANF (Temporary Assistance for Needy Families)
4. The number of children eligible to receive medical assistance under Medicaid program or
5. A composite of any of the above indicators

Single Attendance Area

What is it?

**LEA with a total enrollment of less than 1,000 students (whether or not there are campuses with duplicated grades)

OR

**LEA with 1,000 or more students ONLY IF there are no campuses with duplicated grades

Requirements:

- **All campuses in Single Attendance Area are eligible campuses to receive Title I-A services/funds
- **Single Attendance Area may choose to serve any or all of their campuses regardless of rank order
- **To be eligible for a Schoolwide Program, a campus in Single Attendance Area must have a low-income percentage of 40% or more (exception: Ed-Flex Waivers; Feeder Pattern, Previous Year SW eligibility)

Multiple Attendance Area

What is it?

**LEA with 1,000 or more students WITH duplicated grades

Requirements:

1. Rank all campuses in order of **percentage** (not number) of low-income students *residing* in the school attendance areas. An attendance area is eligible if the percentage is greater than or equal to the LEA's percentage as a whole.
2. LEA must serve in rank order those campuses with low-income percentage $\geq 75\%$. **NEW* LEA may include high schools @ 50%+ in this group (optional)*
3. If funds remain after serving all campuses $\geq 75\%$ poverty, the LEA must:
 - a. Rank remaining eligible campuses either by grade span or by LEA as a whole and
 - b. Serve these campuses in rank order - either within the selected grade span grouping or by descending percentage.

*If an LEA has no campuses above 75% poverty, LEA may rank district-wide or by grade span groupings.

*See
handout*



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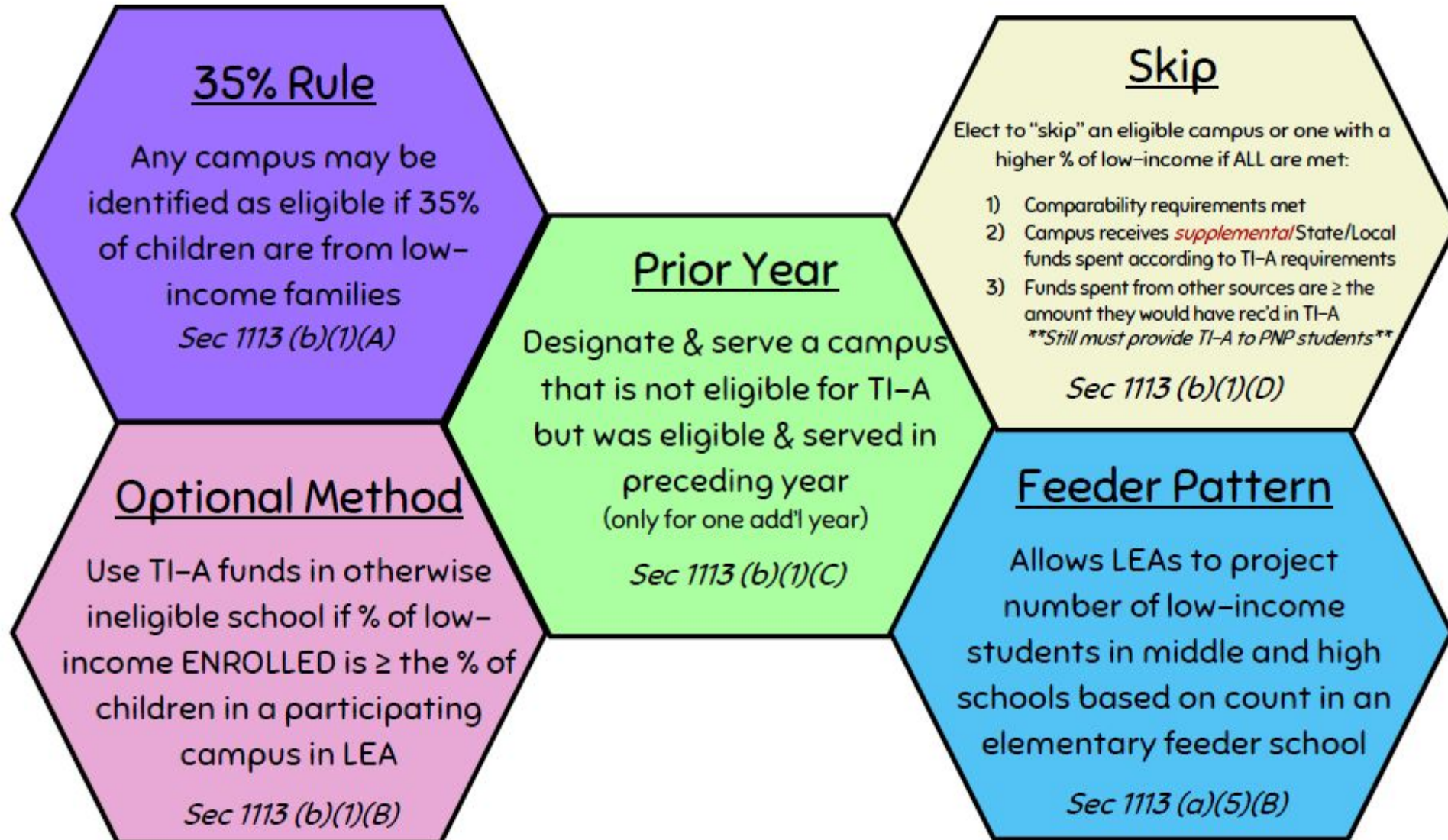
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Campus Selection

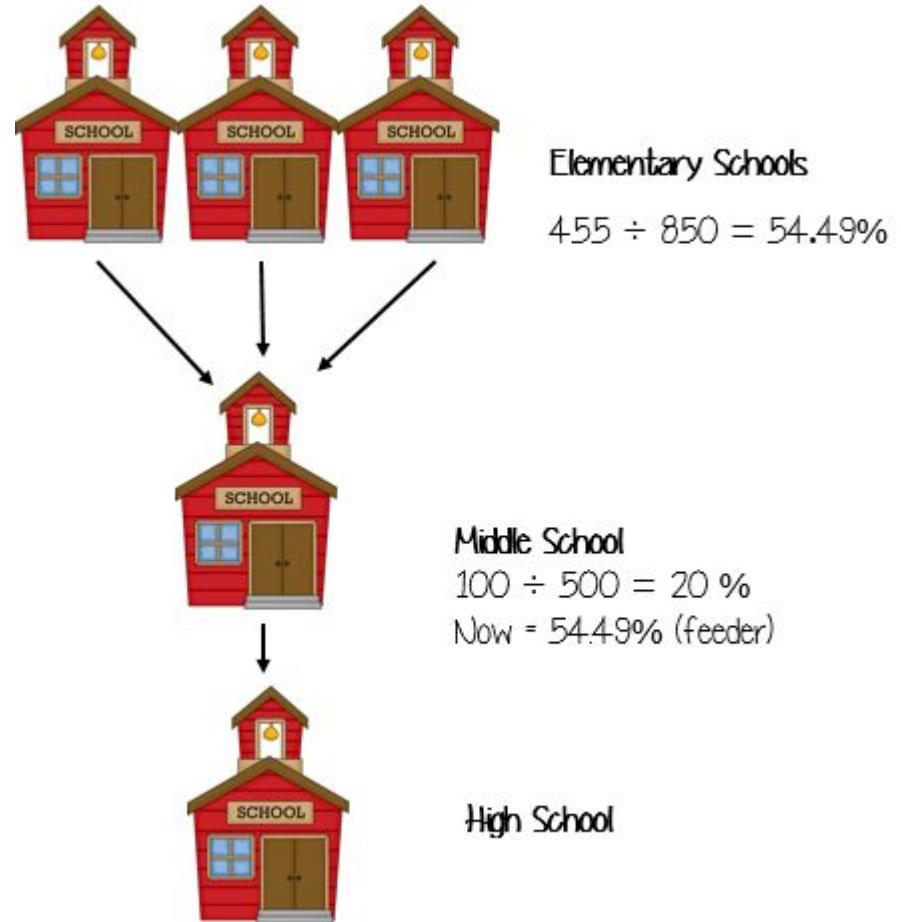
Other Options @ LEA Discretion



Feeder Pattern Example:

Feeder Campus	Enrollment	Low-Income
Elem #1	300	150
Elem #2	285	140
Elem #3	250	165
TOTAL	835	455

$$455 \div 835 = 54.49\%$$



Step
2

Title I-A Campus Selection

Campus
Selection



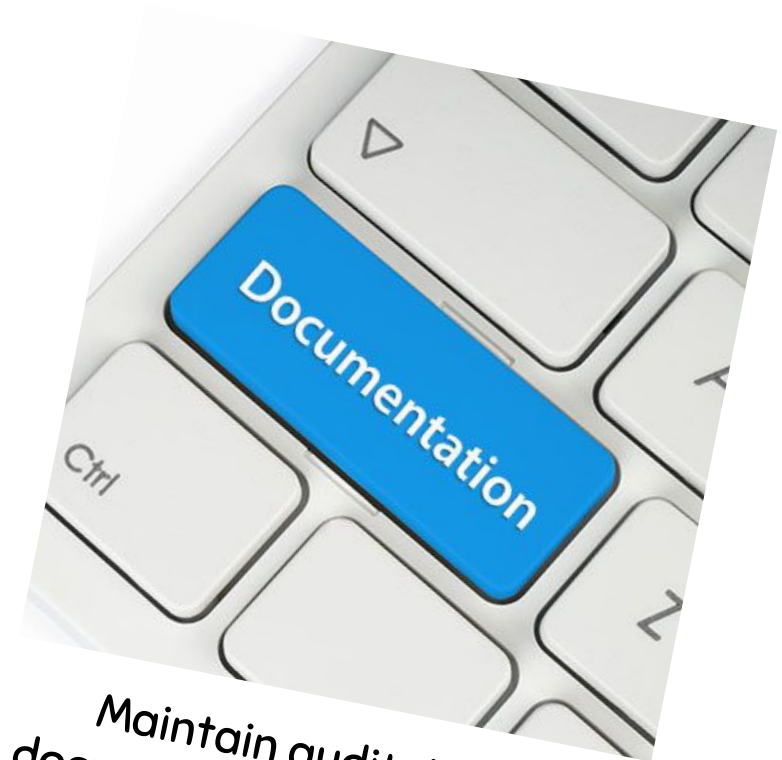
Reservation of Funds: Remember...



Consult with stakeholders to determine reservation needs



Consult with PNPs before making decisions affecting eligible PNP students



Maintain auditable documentation (activities authorized? Per Pupil Amts)

Step
3

Title I, A Campus Allocations



Allocating Title I, A funds

General Rule

- Charter schools allocate based on total number of children from low-income families **enrolled**
- LEA must first allocate funds to eligible schools that exceed 75% poverty in rank order regardless of grade span.



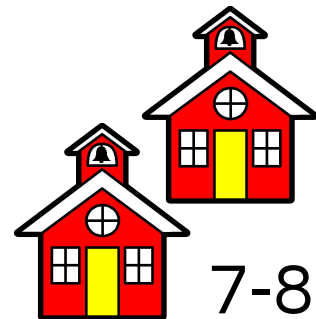
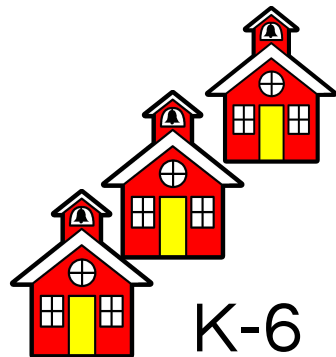
Single Attendance Example

Campus	Low-Income %	Residing Enrollment	# Low-Income	Per-Pupil Allocation	Total Allocation
Rose Elementary (K-6)	51%	540	275	\$200	\$55,000
Daisy Middle School (7-9)	50%	600	300	\$250	\$75,000
Bluebonnet High School (10-12)	36%	475	171	Not Served	\$0
Total Campus Allocation					\$130,000

*A Single Attendance district may allocate funds without regard to rank order.

Multiple Attendance Allocations

A Multiple Attendance Area district must allocate funds to campuses in rank order on the basis of the total number of low-income students residing in each attendance area.



Multiple Attendance District Allocation Options



An LEA is not required to allocate the same per pupil amount to each area or school.

- The LEA must not allocate to schools with lower poverty rates a higher per pupil amount than it allocates to schools with higher poverty rates.
- In determining the per pupil allocation, remember the purpose of Title I, A funding – to enable children who are most at risk to meet the state’s performance standards

Multiple Attendance Example

Campus	Low-Income %	Residing Enrollment	# Low-Income	Per-Pupil Allocation	Total Allocation
Rose Elementary (K-6)	51%	540	255	\$200	\$51,000
Lily Elementary (K-6)	42%	515	216	\$185	\$39,960
Orchid Elementary (K-6)	64%	520	333	\$210	\$69,930
Daisy Middle School (7-9)	50%	600	300	\$200	\$60,000
Bluebonnet High School (10-12)	36%	475	171	Not Served	\$0
Total Campus Allocations					\$220,890

Title I - Rank & Serve - **New with ESSA*

- Under NCLB, multiple attendance LEAs (i.e. with more than one EL, MS, or HS campus or with 1,000 or more students - Brownwood, San Angelo, SF Del Rio and TLCA) were to rank campuses from highest to lowest poverty % and were required to serve those with $\geq 75\%$ low-income.
- Under ESSA, those same districts may choose to lower the threshold to 50% for high schools.

NCLB Ranking – Strict Percentage			ESSA Ranking by % (50% HS)		
School	% Poverty	# Students	School	% Poverty	# Students
Albemarle EL	92%	82	Albemarle EL	92%	82
Lincoln MS	87%	90	Lincoln MS	87%	90
Roosevelt EL	79%	40	Roosevelt EL	79%	40
Scott EL	74%	56	Washington HS	70%	160
Washington HS	70%	160	Brennan HS	52%	92
Toshiba Charter EL	59%	119	Scott EL	74%	56
Key MS	58%	47	Toshiba Charter EL	59%	119
Brennan HS	52%	92	Key MS	58%	47
Smith HS	49%	15	Smith HS	49%	15

Allocating Title I, A Funds

Special Considerations



- LEA that opts to serve schools at or below 75% poverty using grade span groupings may determine different per pupil amounts for different grade spans as long as those amounts do not exceed the amount allocated to any school above 75% poverty.
- Per pupil amounts within grade spans may also vary as long as the LEA allocates to areas or schools with higher poverty rates a higher per pupil amount than it allocates to schools with lower poverty rates.

SC5000 - ESSA Application

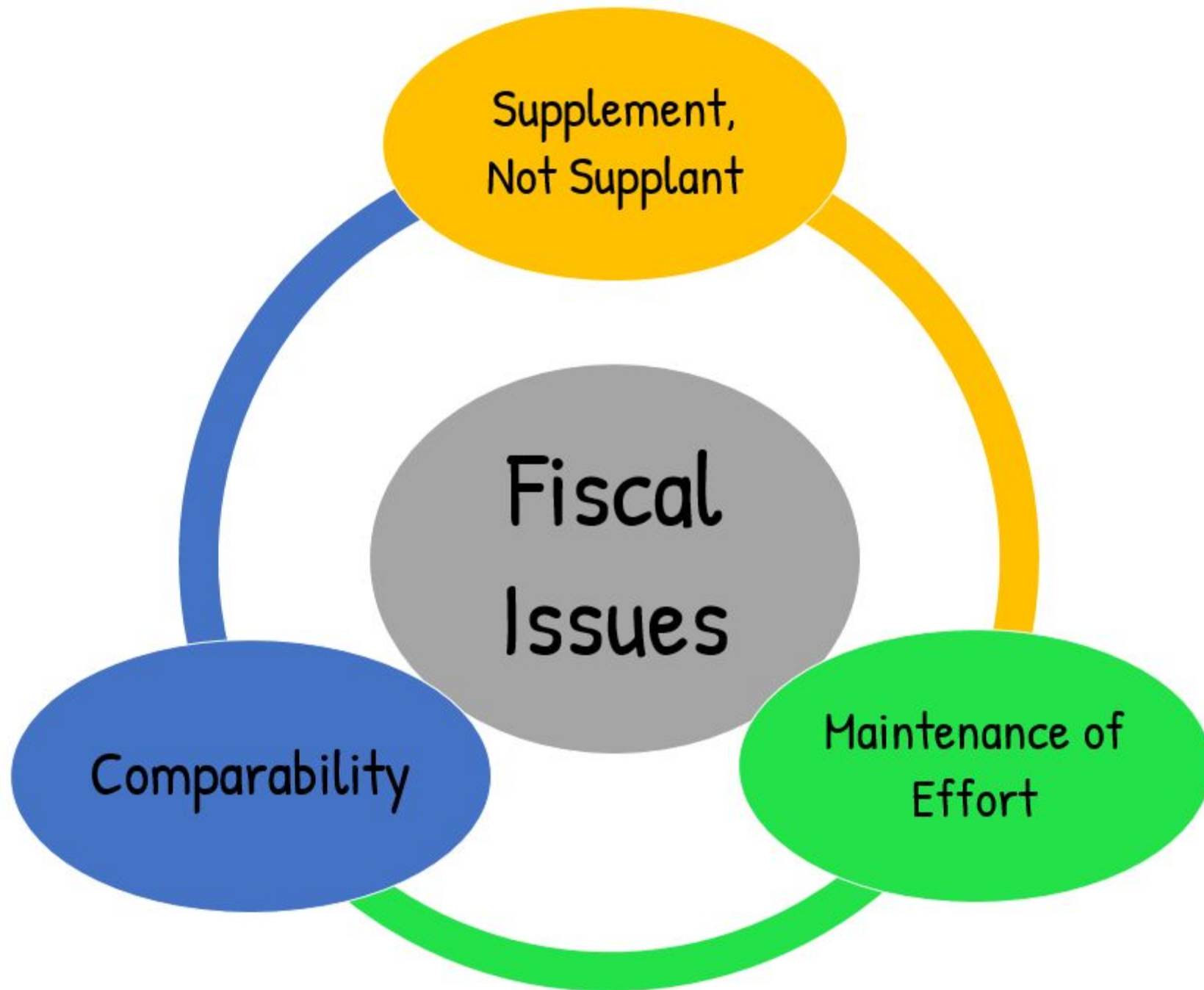
SC5000 - Title I, Part A Campus Selection

#	Total Campus Enroll.	Campus Low Inc %	Basis of Eligibility	Title I, Part A Campus Status	# Students Served TA Campus	TA Prog Assur	SW Prog Assur	Other	Consolidated Funds	Per Pupil Amt
001 – Smith High School										09-12
1.	147	40	Residing	SW			X		Title-I A Only	\$381.88
041 – Smith Junior High										06-08
2.	146	56	Residing	SW			X		Title-I A Only	\$366.13
101 – Smith Elementary										EE-05
3.	274	76	Residing	SW			X		Title-I A Only	\$372.46
Totals										
Title I, A Entitlement Amount				\$ 136,079		Total Campus Allocation			\$ 130,033	

SC5000 - Basis of Eligibility

1. **None** - no students enrolled; 0% low-income
2. **Residing** - most campuses use this
3. **Enrolled** - used for charter schools or magnet schools
4. **Ed-Flex** - waiver used to operate Schoolwide campus
5. **One Year Transition** - now ineligible for Title I (this choice allows one more year of Title I service)
6. **SWP** - Schoolwide Previous Year - use when low income % drops below threshold (TEA prefers this choice over Feeder Pattern)
7. **Feeder Pattern** - use when low income % is below threshold but feeder schools are eligible
8. **Optional Method** - (Rare) see Campus Selection - Other Options handout
9. **Direct Certification** - use for Community Eligibility Provision

Fiscal Issues



USDE Fiscal Changes Guidance Document



NON-REGULATORY GUIDANCE: FISCAL CHANGES AND EQUITABLE SERVICES REQUIREMENTS UNDER THE ELEMENTARY AND SECONDARY EDUCATION ACT OF 1965 (ESEA), AS AMENDED BY THE EVERY STUDENT SUCCEEDS ACT (ESSA)

November 21, 2016

Fiscal Accountability Requirements
 To ensure that federal funding is supplemental, statute has three fiscal accountability requirements for each district.
1) Supplement, Not Supplant (Services to Students)
ESSA Fiscal Requirements - Section 1118(b)(3):
 No LEA shall be required to:
 • Identify that an individual cost or service supported is supplemental or
 • Provide services through a particular instructional method or setting to demonstrate compliance
Compliance with Supplement, Not Supplant - Sec 1118(b)(2), 1118(b)(5)
 • Demonstrate methodology used to allocate State/local funds to each Title I school is equitable (TIA campuses receive as much State/Local \$ as they would without TIA funds)
 • Shall meet compliance no later than December 10, 2017 (2 years after ESSA signed)
 • See Supplemental Funds Test @ TEA or our ESC15 ESSA LiveBinder

2) Comparability (Campuses)
District Exemptions:
 • District receives no Title I-A funding
 • One campus per grade span group ("most districts in Region 15 receive this exemption")
 • Multiple Campuses in Grade Span group, yet no overlap of grade levels.
Campus Exclusions:
 • Campus with enrollment of fewer than 100 students
 • Significant difference in enrollment within a grade span group (one campus is at least two campuses in the grade span)
 • A federally funded dedicated Head Start campus (no state/local funding may be excluded)
 • Exempt districts must submit a Comparability Assurance Document (CAD) informing TEA of the date at any grade (EC-12). It is slightly different from enrollment because it does not include those students who are served in the district must pass one of the three tests to remain in compliance.
 • Non-Exempt districts must submit a Comparability Assurance Document (CAD) to state
 • Comparability Computation Form (CCF) to demonstrate comparable state/local funding
 • district must pass one of the three tests to remain in compliance:
Test 1: Comparison of State & Local Expenditures per Pupil
Test 2: Comparison of Per Pupil Expenditures for State & Local Base Salary
Test 3: Ratio of Pupils to Non-Federally Funded Instructional Staff

3) Maintenance of Effort (Districts)
 Districts must maintain 90% of its expenditures from state and local funds from one year to the next. If the percentage of state/local funds expended in the year under determination is less than 90% of what was expended in prior fiscal year, the LEA's ESSA allocations for the upcoming fiscal year will be reduced in the exact proportion by which the LEA did not meet the MOE requirement.

Covered Programs:
 • Title I-A (Improving Basic Programs)
 • Title I-D (Neglected/Delinquent/At-Risk)
 • Title II-A (Supporting Effective Instruction)
 • Title III-A (English Acquisition)
 • Title IV-B (21st Century Learning Centers)
 • Title V-B, Subpart 2 (Rural & Low Income Program)
 • Title VI-A, Subpart 1 - (Indian Education)
 • ESSA Sec 8101 (11), 8118(c), 8521(a)

There are four tests - a district must "pass" at least one in order to be compliant. A district "passes" if the total expenditures for at least one of the following equals or exceeds 90% of the amount it expended in the same category for the previous fiscal year.

- 1) Total state & local expenditures
- 2) Total state and local expenditures per-pupil for refined average daily attendance (RADA) -
 • RADA - the aggregate eligible days of student attendance is divided by the number of days of instruction to compute RADA. See School Finance Average Daily Attendance (ADA) Reports
- 3) Total state & local expenditures per-pupil membership -
 • Membership - the total number of public school students who were reported in membership as of the October PEIMS snapshot date at any grade (EC-12). It is slightly different from enrollment because it does not include those students who are served in the LEA for fewer than 2 hours per day. See Snapshot School District Profiles - detail report membership is listed as "Total Students".
- 4) Total state & local expenditures per-pupil for enrollment -
 • Enrollment - the number of students actually receiving instruction by attendance in a public school, as opposed to being registered by not yet receiving instruction. See PEIMS Report PDM1-230-003 Summary by Sex and Ethnicity.

Consequences:
 If the LEA fails to meet any of the four tests above, TEA must reduce the amount of funds allocated under ESEA-covered programs (see above) in exact proportion to the LEA's failure to meet the requirement, using the test that is most favorable to the LEA. In the following year, LEA must consider the expenditures in the year the failure occurred to be no less than 90% of the expenditures for the second preceding year (this establishes a new base year). **NEW - Allocation reduced if LEA failed to maintain effort one or more times in the five preceding years.**

Test	Compliant LEA		Compliant?
	Fiscal Year 2014-15	Fiscal Year 2015-16	
Total Operating Expenditures	\$3,589,570	\$3,445,875	95.997%
Total Oper. Expenditures RADA	\$8,015	\$7,664	95.616%
Total Oper. Expenditures Membership	\$7,670	\$7,316	95.385%
Total Oper. Expenditures Enrollment	\$7,670	\$7,316	95.385%
Adjustment to ESSA Entitlements:			0.00%

Test	Not Compliant LEA		Compliant?
	Fiscal Year 2014-15	Fiscal Year 2015-16	
Total Operating Expenditures	\$1,870,509	\$1,546,506	82.678%
Total Oper. Expenditures RADA	\$11,449	\$8,437	*most favorable to LEA
Total Oper. Expenditures Membership	\$10,689	\$7,850	73.692%
Total Oper. Expenditures Enrollment	\$10,166	\$7,544	74.240%
Adjustment to ESSA Entitlements:			7.322%

Waivers: TEA has no authority to grant a waiver for non-compliance of MOE. USDE may grant waiver for one or both of the following: 1) exceptional or uncontrollable circumstances, such as natural disaster or change in organizational structure of the LEA (new!); 2) a precipitous decline in financial resources of the LEA

ESSA LEA MOE Timeline:
 • April - PEIMS actual audited data from TSDS Record 20032 for applicable fiscal years is extracted to determine compliance
 • May/June - Announcement regarding Summary of Compliance with ESSA LEA MOE Requirement in NCLB Reports
 • May/June - Superintendents are emailed a notification of Compliance with ESSA LEA MOE Requirement in NCLB Reports
 • July - LEA submits waiver if applicable, to USDE and provides copy to TEA
 • July - TEA reduces amount of funds allocated under ESEA covered programs
 • Ongoing - TEA reinstates any reductions taken from an LEA

Note: Updated ESSA Guidance is not available for all areas. TH

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Supplement, Not Supplant

1) Supplement, Not Supplant (Services to Students)

ESSA Fiscal Requirements - Section 1118(b)(3):

No LEA shall be required to:

- Identify that an individual cost or service supported is supplemental or
- Provide services through a particular instructional method or setting to demonstrate compliance

Compliance with Supplement, Not Supplant – Sec 1118(b)(2); 1118(b)(5)

- Demonstrate methodology used to allocate State/local funds to each Title I school is equitable (TIA campuses receive as much State/Local \$ as they would without TIA funds)
- Shall meet compliance no later than December 10, 2017 (2 years after ESSA signed)
- See Supplemental Funds Test @ TEA or our ESC15 ESSA LiveBinder

Supplement, Not Supplant - **Title I-A ONLY**



- Non-Regulatory Guidance delayed...
- Supplement, not supplant requirement retained.
- Language is revised that **seems** to remove the three supplanting presumptions for Targeted Assistance & District-Level Initiatives:
 1. Program is required by state/local law
 2. Program was funded in prior years with state/local funds
 3. Program is being provided to non-Title I students with state/local funds

Supplement, Not Supplant - **Title I-A ONLY**



Section 1118 (b)(3)

Special Rule states that **no LEA shall be required to:**

- Identify that an individual cost or service supported is supplemental or
- Provide services through a particular instructional method or setting to demonstrate compliance

Supplement, Not Supplant - Title I-A ONLY



Compliance with Supplement, Not Supplant:

- LEAs must annually **demonstrate that the methodology** it uses to **allocate state/local funds** to each Title I campus ensures that the school receives all of the state/local funds it would otherwise receive if it were not a Title I school.
- In multiple sessions, we have mentioned the **Supplemental Funds Test** - this is one way you could do this. See template in our ESSA Live Binder (Fiscal Requirements tab) www.esc15.net/essalivebinder

Supplement, Not Supplant - **Title I-A ONLY**

Excerpt from Tami's ACET Notes - Cory Green's General Session:

- Supplemental Funds Test: TEA's Grants website provides examples. You don't have to follow that. It may be more complicated than it has to be.
- Example: LEA with 1 EL and 1 HS (less than 200 enrollment) - they allocate strictly per pupil and it is OKAY! Does not have to be detailed. Just show a methodology of your formula. Especially for small districts - examples on TEA's website are way too complicated for small LEAs.

Maintenance of Effort (MOE)

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Federal statute requires that LEAs receiving Title I, A funds must continue to maintain fiscal effort with State and Local funds.

3) Maintenance of Effort (Districts)

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Covered Programs:

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 - **Enrollment** – the number of students actually receiving instruction by attendance in a public school, as opposed to being registered by not yet receiving instruction. See PEIMS Report PDM1-230-003 Summary by Sex and Ethnicity.

Consequences:

If the LEA fails to meet any of the four tests above, TEA must reduce the amount of funds allocated under ESEA-covered programs (see above) in exact proportion to the LEA's failure to meet the requirement, using the test that is most favorable to the LEA. In the following year, LEA must consider the expenditures in the year the failure occurred to be no less than 90% of the expenditures for the second preceding year (this establishes a new base year). ***NEW – Allocation reduced if LEA failed to maintain effort one or more times in the five preceding years.***

Compliant LEA			
Test	Fiscal Year 2014-15	Fiscal Year 2015-16	Compliant?
Total Operating Expenditures	\$3,589,570	\$3,445,875	95.997%
Total Oper. Expenditures RADA	\$8,015	\$7,664	95.616%
Total Oper. Expenditures Membership	\$7,670	\$7,316	95.385%
Total Oper. Expenditures Enrollment	\$7,670	\$7,316	95.385%
Adjustment to ESSA Entitlements:			0.00%

Not Compliant LEA			
Test	Fiscal Year 2014-15	Fiscal Year 2015-16	Compliant?
Total Operating Expenditures	\$1,870,509	\$1,546,506	82.678% <i>*most favorable to LEA</i>
Total Oper. Expenditures RADA	\$11,449	\$8,437	73.692%
Total Oper. Expenditures Membership	\$10,689	\$7,850	73.440%
Total Oper. Expenditures Enrollment	\$10,166	\$7,544	74.208%
Adjustment to ESSA Entitlements:			7.322%

Waivers: TEA has no authority to grant a waiver for non-compliance of MOE. USDE may grant waiver for one or both of the following: 1) exceptional or uncontrollable circumstances, such as natural disaster or change in organizational structure of the LEA (new!); 2) a precipitous decline in financial resources of the LEA

ESSA LEA MOE Timeline:

- April – PEIMS actual audited data from TSDS Record 20032 for applicable fiscal years is extracted to determine compliance
- May/June – Announcement regarding Summary of Compliance with ESSA LEA MOE Requirement in NCLB Reports is transmitted
- May/June – Superintendents are emailed a notification via AskTED if their district is determined to be non-compliant
- May/June – LEA submits waiver if applicable, to USDE and provides copy to TEA
- July – TEA reduces amount of funds allocated under ESEA covered programs
- Ongoing – TEA reinstates any reductions taken from an LEA's allocation, upon notification by USDE of waiver granted

Maintenance of Effort (MOE)

3) Maintenance of Effort (Districts)

Districts must maintain 90% of its expenditures from state and local funds from one year to the next. If the percentage of state/local funds expended in the year under determination is less than 90% of what was expended in prior fiscal year, the LEA's ESSA allocations for the upcoming fiscal year will be reduced in the exact proportion by which the LEA did not meet the MOE requirement.

Covered Programs:

- Title I-A (Improving Basic Programs)
- Title I-D (Neglected/Delinquent/At-Risk)
- Title II-A (Supporting Effective Instruction)
- Title III-A (English Acquisition)
- Title IV-B (21st Century Learning Centers)
- Title V-B, Subpart 2 (Rural & Low Income Program)
- Title VI-A, Subpart 1 – (Indian Education)

ESSA Sec 8101 (11), 6118(c), 8521(a)

There are four tests – a district must “pass” at least one in order to be compliant. A district “passes” if the total expenditures for at least one of the following equals or exceeds 90% of the amount it expended in the same category for the previous fiscal year:

- 1) Total state & local expenditures
- 2) Total state and local expenditures per-pupil for refined average daily attendance (RADA) –
 - **RADA** – the aggregate eligible days of student attendance is divided by the number of days of instruction to compute RADA. See School Finance Average Daily Attendance (ADA) Reports
- 3) Total state & local expenditures for per-pupil membership –
 - **Membership** – the total number of public school students who were reported in membership as of the October PEIMS snapshot date at any grade (EC-12). It is slightly different from enrollment because it does not include those students who are served in the LEA for fewer than 2 hours per day. See Snapshot School District Profiles – detail report membership is listed as “Total Students”.
- 4) Total state & local expenditures per-pupil for enrollment –
 - **Enrollment** – the number of students actually receiving instruction by attendance in a public school, as opposed to being registered by not yet receiving instruction. See PEIMS Report PDM1-230-003 Summary by Sex and Ethnicity.

Consequences:

If the LEA fails to meet any of the four tests above, TEA must reduce the amount of funds allocated under ESEA-covered programs (see above) in exact proportion to the LEA's failure to meet the requirement, using the test that is most favorable to the LEA. In the following year, LEA must consider the expenditures in the year the failure occurred to be no less than 90% of the expenditures for the second preceding year (this establishes a new base year). ****NEW – Allocation reduced if LEA failed to maintain effort one or more times in the five preceding years.****

Maintenance of Effort (MOE)

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Maintenance of Effort (MOE)

Waivers: TEA has no authority to grant a waiver for non-compliance of MOE. USDE may grant waiver for one or both of the following: 1) exceptional or uncontrollable circumstances, such as natural disaster or **change in organizational structure of the LEA (new!)**; 2) a precipitous decline in financial resources of the LEA

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- Ongoing – TEA reinstates any reductions taken from an LEA's allocation, upon notification by USDE of waiver granted



New waiver under ESSA!

A change in the organizational structure of the LEA

Maintenance of Effort (MOE)

CATEGORY	FUNCTION
Instruction	11
Instructional Leadership (previously Administration)	21
Instructional Leadership (previously Administration)	12
Curriculum Development and Instructional Staff Development	13
School Leadership	23
Guidance and Counseling Services	31
Social Work Services	32
Health Services	33
Student (Pupil) Transportation	34
Deficits for Co-curricular/Extracurricular Student Body Activities	36
Deficits for Food Services	35
General Administration	41
Plant Maintenance and Operation	51
Data Processing Services	53

Maintenance of Effort (MOE)

Expenditures included for MOE calculations must be:

- From State and local funds for free public education; and
- For administration, instruction, attendance and health services, pupil transportation services, operation and maintenance of plant, fixed charges, and net expenditures to cover deficits for food services and student body activities.

Maintenance of Effort (MOE)

Expenditures **excluded** for MOE calculations are any:

- Expenditures for community services, capital outlay, debt service or supplemental expenses made as a result of a Presidentially declared disaster; and
- Expenditures made from funds provided by the Federal government.

MOE Timeline

WHEN DATA IS REVIEWED	DETERMINATION YEAR	SCHOOL YEARS COMPARED	FUNDING IMPACTED (IF NON-COMPLIANT)
Spring 2016	FY15 (2014-15)	FY15 (2014-15) vs FY14 (2013-14)	FY17 (2016-17)
Spring 2017	FY16 (2015-16)	FY16 (2015-16) vs FY15 (2014-15)	FY18 (2017-18)
Spring 2018	FY17 (2016-17)	FY17 (2016-17) vs FY16 (2015-16)	FY19 (2018-19)



Change with ESSA: No penalty for failing to meet MOE as long as there has not been another failure in the last five years.

TEXAS EDUCATION AGENCY
Compliance with NCLB LEA Maintenance of Effort Requirement
FY 2016

TEA posted these
FY16 reports to
GFFC Reports on
May 15, 2017

If LEA had failed
all 4 tests, funding
for 2017-18 would
have been
impacted.

Region	CDN	LEA Name	Status	Adjustment (b)	
15	██████	██████████	COMPLIANT	0.000 %	
Line Nbr (a)	Function Code	Function Code Description	Comparison Year 2014-2015	Current Year 2015-2016	Test Result (c)
01	11	Instruction	\$4,850,117	\$5,085,035	
02	12	Instructional Resources and Media Services	\$148,075	\$149,835	
03	13	Curriculum and Instructional Staff Development	\$39,423	\$52,623	
04	21	Instructional Leadership	\$0	\$0	
05	23	School Leadership	\$527,763	\$507,458	
06	31	Guidance and Counseling Service	\$246,525	\$244,721	
07	32	Social Work Services	\$0	\$0	
08	33	Health Services	\$53,128	\$54,453	
09	34	Student (Pupil) Transportation	\$243,119	\$219,000	
10	35	Food Services (Deficit only)	\$0	\$0	
11	36	Cocurricular/Extracurricular Activities (Deficit only)	\$0	\$0	
12	41	General Administration	\$495,118	\$567,742	
13	51	Plant Maintenance and Operations	\$973,232	\$962,064	
14	53	Data Processing Services	\$307,229	\$284,503	
15		Total Operating Expenditures (Add 01-14)	\$7,883,729	\$8,127,434	Pass
16		Refined Average Daily Attendance	893.887	881.053	
17		Total Operating Expend. per Pupil (Refined ADA) (15/16)	\$8,820	\$9,225	Pass
18		Membership	963	955	
19		Total Operating Expend. per Pupil (Membership) (15/18)	\$8,187	\$8,510	Pass
20		Enrollment	964	958	
21		Total Operating Expend. per Pupil (Enrollment) (15/20)	\$8,178	\$8,484	Pass

Maintenance of Effort (MOE)

In this example, the LEA is **not subject to sanctions** for failing MOE in fiscal year (FY) 2016

Compliance review fiscal year	FY 2016	Noncompliant
1 st preceding fiscal year	FY 2015	Compliant
2 nd preceding fiscal year	FY 2014	Compliant
3 rd preceding fiscal year	FY 2013	Compliant
4 th preceding fiscal year	FY 2012	Compliant
5 th preceding fiscal year	FY 2011	Compliant

Maintenance of Effort

- In this example, the LEA **is subject to sanctions** for failing MOE in fiscal year (FY) 2016.
- **Sanctions:** TEA reduces the 2017-18 school year (FY2018) covered program allocations in the exact proportion by which the LEA fails to meet the requirement by falling below 90%

Compliance review fiscal year	FY 2016	Noncompliant
1 st preceding fiscal year	FY 2015	Compliant
2 nd preceding fiscal year	FY 2014	Compliant
3 rd preceding fiscal year	FY 2013	Noncompliant
4 th preceding fiscal year	FY 2012	Compliant
5 th preceding fiscal year	FY 2011	Compliant

Maintenance of Effort Resources

- TEA has developed an Excel tool for LEAs to use in determining compliance with the ESSA LEA MOE requirement.
- The calculation performed by the ESSA MOE determination calculation tool is an estimate only and does not duplicate TEA's exact calculation process.
- The results of TEA's calculation will be the basis of the final MOE determination.

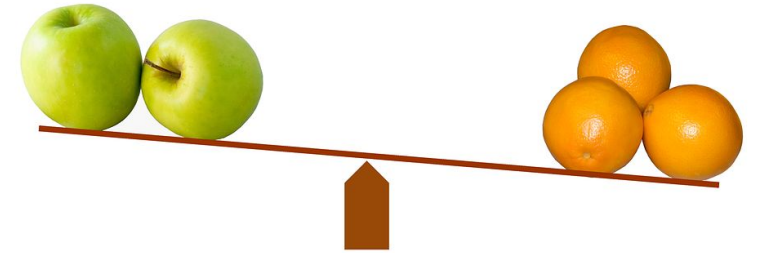
Link on TEA Website for MOE Calculation Tool:

<https://tea.texas.gov/WorkArea/linkit.aspx?LinkIdentifier=id&ItemID=25769809316&libID=25769809318>

Comparability

Comparability

LEAs must demonstrate that Title I schools are receiving state and local funds to provide services that are at least equal to or greater than services provided at non-Title I schools.



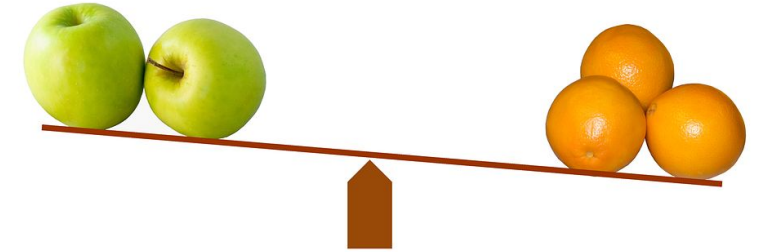
Comparability

Two Parts:

- Comparability Assurance Document - All LEAs that receive Title I-A funding must complete and submit the [Comparability Assurance Document \(CAD\)](#)
- Comparability Computation Form - All NON-EXEMPT LEAs must submit a [CCF](#).
- **Due November 30, 2017.**

LEA Exemptions:

- LEA receives no Title I-A funding
- One campus per grade span group
(most ESC15 LEAs receive this exemption)
- Multiple campuses in grade span group, yet no overlap of grade levels



[Comparability Resources on the TEA website](#)

TEA will provide training modules early this week.

Administrative Issues

Allowable Expenditures

Allowable Costs

- Comprehensive Needs Assessment (CNA)
 - Does the expenditure tie back to a need?
- Campus Improvement Plan (CIP)
 - Does the expenditure have an activity in the CIP
- Evaluation
 - How will the campus measure the impact on student achievement?
 - Are the needs of students at risk of not meeting State Standards being met?



Allowability of Costs (200.403-405)

a. Necessary and Reasonable

- Necessary for the performance of the program
- Reasonable: does not exceed that which would be incurred by a prudent person under the circumstances
- Allocable to the award

b. Conforms to limitations or exclusions

c. Consistent with policies and procedures



Allowability of Costs (200.403-405)

d. Treated Consistently

- A cost cannot be assigned as a direct cost for the same purpose that it has been allocated as an indirect cost

e. Determined in accordance with Generally Accepted Accounting Principles

Principles

- f. Not used to meet cost sharing requirements
- g. Adequately documented



TEA Strategic Priorities



Every child, prepared for success in college, a career or the military.

Strategic priorities	Recruit, support, retain teachers and principals	Build a foundation of reading and math	Connect high school to career and college	Improve low-performing schools
	Increase transparency, fairness and rigor in district and campus academic and financial performance			
	Ensure compliance, effectively implement legislation and inform policymakers			
	Strengthen organizational foundations (resource efficiency, culture, capabilities, partnerships)			



Strategic Priority Guide

Priority #1—Recruit, Support, and Retain Teachers and Principals

Every Student Succeeds Act (ESSA) Federal Funding Programs

Recommended Initiatives and Best Practices	State & Local	ESSA								
		Title I				Title II	Title III	Title IV		
		A**	1003 (a)* †	C*	D*	A*	B**	A*	A*	B* †
Recommended Uses of ESSA Funds										
Instructional leadership development focused on the observation / feedback cycle	X	X	X	X	X	X	X	X	X	
Principal support and supervision	X	X	X	X	X	X	X	X	X	
Strategic Compensation	X	X	X	X	X	X	X	X	X	
Teacher leader / Master teacher programs	X	X	X			X	X			
Other Best Practices										
Teacher mentoring and coaching	X	X	X		X	X	X	X	X	
Induction programs for new teachers	X	X	X		X	X	X		X	
Systemic Human Resources Office improvements, including targeted recruiting and effective screening of teacher and principal employment applicants	X	X	X			X	X			
Instructional coaching for teachers and principals, to include teacher mentoring, for serving students with disabilities.	X	X	X		X	X	X	X	X	
Instructional coaching for implementing tiered behavior intervention models.	X	X	X	X		X	X		X	X
* Specific program requirements must be met for eligible teacher, student and/or parent participation, the instructional focus of funded activities, and supplemental uses of funds. LEAs and school-level activities must be aligned and should be appropriately scaled to meet LEA or campus needs.										
** ALL staff =certified teachers; tutors during school day, before and after school, evenings, and weekends; specialized instruction support staff; principals; other school leaders.										
† Not included in 2017–2018 ESSA Federal Consolidated Application										
†† Title I, Part A refers to schoolwide programs										

Supplement, Not Supplant



Title I, Part A

- For compliance: LEA shall demonstrate a methodology used to allocate State and Local funds to each school, this ensures that schools receive all the State and Local funds it would otherwise receive if it were not receiving Title I funds
- Supplemental Funds Test
- TEA website at <http://tea.texas.gov/grants/schoolwidefundingandaccounting1/>

Supplement, Not Supplant



Title I, Part A

- LEA does not have to identify individual costs or services as supplemental or,
- Provide services through a particular instructional method or in a particular instructional setting to demonstrate compliance
- Activities still must be addressed in the CNA, CIP, and Evaluation

All Other ESSA grants still have the Supplement, Not Supplant requirements

Resources

- Texas Education Agency – Grants
 - The [New EDGAR](#) page at TEA
 - PDF version of the New EDGAR
 - New EDGAR Regulations FAQ
 - General and Fiscal Guidelines

The [Administering a Grant](#) page at TEA

- Prior Approval, Disclosure, and Justification Forms under the New EDGAR
- Budgeting Costs Guidance Handbook



Testing of Expenditures

Testing of Grant Expenditures

Payroll transaction attributes tested

- Was the position approved in the budget?
- Was the job description signed, dated, and did it describe activities that are allowed in the grant? Was it updated to reflect current job duties?
- Was the position supported by laws, rules, regulations and the grant application?
- Is the program/activity/strategy that is being funded described in the district/campus improvement plan?



Testing of Grant Expenditures

Payroll transaction attributes tested

- Did the payroll records match the source(s) of funding?
- Did the teacher/paraprofessional meet the state certification(teacher) or highly qualified(paraprofessional) requirements?
- Was the payroll cost incurred within the allowable grant period?



Tracking Personnel Expenses 200.430(i)

Payroll transaction attributes tested

- All employees must maintain documentation showing that their salaries are allocable to a federal program 200.403(a);
- That **documentation** must be based on records that accurately reflect the work performed



Time and Effort Documentation

Payroll transaction attributes tested

- T & E documentation maintained for the employee worked on a single cost objective or was 100% funded by the grant
- T & E documentation maintained for the employee worked on a multiple cost objectives
- After-the-fact distribution of actual activity
- Accounted for the total activity for which the employee was compensated
- Time Allocation agrees to the Payroll Cost Allocation

Substitute System of Time and Effort

Conditions for Employee Participation

- Must currently work on a schedule that includes multiple activities or cost objective that must be supported by monthly PARs
- Must work on specific activities or cost objectives based on a predetermined, consistent schedule
- May not work on multiple activities or cost objectives at the exact same time (example – federal program director)

Testing of Grant Expenditures



Non-Payroll transaction attributes tested

- Was the expenditure reasonable and necessary to further the statutory purpose, or did it pertain to a required or authorized activity?
- Was the cost of the goods or services chargeable or assignable to the grant in accordance with the relative benefits received?
- Was the expenditure supplemental to other non-federal programs? (Depends on the program)
- Did the accounting record include an original and complete internal accounting document (i.e., executed contract, purchase order, payment authorization form, expense reimbursement form, travel reimbursement form, etc.)?

Testing of Grant Expenditures



Non-Payroll transaction attributes tested

- Did the accounting record include an original and complete third-party document (i.e., utility billing statement, itemized receipt, itemized invoice, etc.)
- Was an approved purchase order issued prior to the invoice date?
- Did the accounting record indicate that the transaction was approved by a(n) authorized individual(s)?
- Was the item approved in the program budget per the grant application? (Note if the cost and/or activity was approved on a specific line item or schedule, where applicable.)
- Did the purchase meet the appropriate procurement standards?

AMENDMENTS

Amendments

- After TEA approves the district's grant application, the district can amend if changes occur to the approved program.
- Amendments need to be made when significant changes are made to the program **BEFORE** you spend the funds.
- EX: Adding a new position, open a new object code, etc.
- Amendment Submission Guidance:

[Administering a Grant](#) on TEA website

“When to Amend a Grant”



SRSA/REAP

REAP/Transferability

NEW

- Title V, Part A – Funding Transferability - P.L. 114-95 Sec. 5102 to Sec. 5103
- Title V, Part B
 - Subpart 1 – Small Rural Schools Achievement Program (SRSA) - P.L. 114-995 Sec. 5202
 - SRSA Grant
 - Alternative Fund Use Authority for SRSA – eligible LEAs (REAP)
 - Subpart 2 – Rural and Low Income Schools Program (RLIS) – P.L. 114-995 Sec. 5221 to Sec. 5225



Title V, Part A - Funding Transferability

- The purpose is to allow LEAs the flexibility to target Federal funds to the programs and activities that most effectively address the unique needs
- LEA may transfer all or any lesser amount of funds **TO** the following(5103(b)):
 - Title I, Part A
 - Title I, Part C
 - Title I, Part D
 - Title II, Part A
 - Title III, Part A
 - Title IV, Part A
 - Title V, Part B *NEW*
- FROM** the following (5103(b)(2)):
 - Title II, Part A
 - Title IV, Part A



Funding Transferability - continued

- Funds that are redirected from applicable fund sources and expended for alternative uses, must be operated under the rules, regulations, and guidelines of the program to which they are being redirected.
- Before an LEA may transfer funds from a program subject to equitable services requirements, it must engage in timely and meaningful consultation with appropriate private school officials (Section 5103(e)(2)). With respect to the transferred funds, the LEA must provide private school students and teacher equitable services under the program(s) to which, and from which, the funds are transferred, based on the total amount of funds available to each program after transfer.



REAP and Funding Transferability

- Funds are not physically transferred on the SAS between fund codes or budget columns.
- Funds maintain their original fund code, class/object code, and other required account code structure following generally accepted accounting principles
- Only the allowable uses of the funds are redirected to allowable alternative uses.
- An LEA must apply the Title I set-aside provisions to funds it transfers to its Title I allocation



Title V, Part B - Rural Education Initiative

- Also cited as the Rural Education Achievement Program (REAP)

The purpose is to address the unique needs of rural school districts that frequently

1. lack the personnel and resources needed to compete effectively for Federal competitive grants; and
2. receive formula allocations in amounts too small to be effective in meeting their intended purposes.

Title V, Part B - Subpart 1 - SRSA

- The purpose of the Small, Rural School Achievement (SRSA) program is to provide rural LEAs with financial assistance to fund initiatives aimed at improving student academic achievement.
- The SRSA Program provides funds to very small, rural LEAs
 - The USDE awards these grants directly to eligible LEAs
 - More information can be found at <https://www2.ed.gov/programs/reapsrsa/index.html>
 - SRSA-eligible LEAs also qualify for the Alternative Fund Use Authority §(a) & (c)) that provides additional flexibility in how they can expend federal education funds.
 - This Alternative Fund Use Authority is what was previously known as REAP-flex



SRSA - continued

- **NEW**

- All eligible LEAs will need to apply **every year** through G5
- USDE opens up the SRSA application period generally in April
- LEAs that are dual eligible for SRSA and RLIS have to decide which grant without knowing the funds for either.



Title V, Part B, Subpart 2 - RLIS

- The purpose of the Rural and Low-Income School Program (RLIS) is to provide financial assistance to rural districts to meet local academic needs.
- RLIS funds a variety of activities including teacher recruitment and professional development, support for education technology, parental involvement activities, and more.
- **NEW** – This grant application will have a new PS3002 which looks like the PS3001



REAP Resources

- Resources for Subpart 1 REAP and Subpart 2 REAP on TEA website for
 - Statute
 - Policy Guidance
 - Eligibility List

[REAP Resources](#)

Coordination of Funds

Coordination of Funds

- Title I, Part A programs must coordinate and integrate Federal, State, and local services and programs, including programs supported under the ESEA, violence prevention programs, nutrition programs, housing programs, Head Start, adult education, vocational and technical education, and job training.
- The CIP must demonstrate how the campus will coordinate and integrate federal, state, and local services and programs.
- Coordinating funds is when a campus pays for an activity using multiple fund sources and tracks each portion to an allowable program expenditure.



Consolidation of Funds

Administrative/Schoolwide

Administrative

Consolidated Administrative Funds

- A school district in Texas may elect to consolidate **administrative** funds from any of the programs **under ESEA/ESSA** and any other programs designated by the United States Secretary of Education.
- This request and approval is accomplished through the **ESEA/ESSA Consolidated Application** submittal and approval process.

Part 1: Available funding		
	Title I, Part A	Title I, Part C Migrant
NOGA ID Number		
Current FY Planning Amount		
Maximum Entitlement		
Estimated Carryover		
Actual Carryover		
Reallocation Funds		
Total Funds Available		
Prior Year Project	<input checked="" type="checkbox"/> PYP	<input checked="" type="checkbox"/> PYP
Consolidated Administrative Funds	<input type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input type="radio"/> No



Consolidated Administrative Funds

- TEA website has more information on advantages, eligible programs, documentation required, etc.
- This web page, which is divided into five parts, provides details about how LEAs can take advantage of the flexibility offered by consolidating their administrative funds and administering their ESSA programs as a whole
- Specific Form to complete

[Consolidated Administrative Funds](http://tea.texas.gov/grants/consolidatedadmin1/) or
<http://tea.texas.gov/grants/consolidatedadmin1/>



Schoolwide Programs

Schoolwide Programs



- Campuses with 40% or more poverty may use Title I, A funds along with other Federal, State, and local funds to upgrade the entire educational program in school to improve the academic performance of all students. This also includes the Ed-Flex Schoolwide campuses.
- The campus must conduct a comprehensive needs assessment of the entire school
- Using data from the needs assessment develop a comprehensive plan
- A School must also evaluate and update the comprehensive plan on an annual basis.



Schoolwide Programs - continued



- A campus is not required to identify specific students as eligible to participate in a schoolwide program, or to demonstrate that the services provided in the school with Title I, A funds are supplemental to services that would otherwise be provided.
- A campus may consolidate funds from Federal, State, and local sources to implement its comprehensive plan to upgrade its entire educational program.



Consolidated Options for Schoolwide Programs

1. **Full Consolidation** – this option involves pooling some or all of your campus’s federal funds with some or all of your eligible state and local funds and provides the most flexibility in terms of operating a schoolwide program.
2. **Federal Consolidation** – this option involves pooling some or all of your campus’s federal funds, but does not involve state or local funds.
3. **Title I, Part A** – this option does not pool funds, but allows you campus to use its Title I, Part A allocation on a schoolwide basis.



Resources for Consolidation of Funds for Schoolwide Programs



- More detailed information is available on the TEA website:
<http://tea.texas.gov/grants/schoolwideoptions/>



Carryover

Carryover

SEC. 1127. CARRYOVER AND WAIVER.

(a) LIMITATION ON CARRYOVER- Notwithstanding section 421(b) of the General Education Provisions Act or any other provision of law, not more than 15 percent of the funds allocated to a local educational agency for any fiscal year under this subpart (but not including funds received through any reallocation under this subpart) may remain available for obligation by such agency for one additional fiscal year.

(b) WAIVER- A State educational agency may, once every 3 years, waive the percentage limitation in subsection (a) if —

- (1) the agency determines that the request of a local educational agency is reasonable and necessary; or
- (2) supplemental appropriations for this subpart become available.

(c) EXCLUSION- The percentage limitation under subsection (a) shall not apply to any local educational agency that receives less than \$50,000 under this subpart for any fiscal year.



<https://www2.ed.gov/policy/elsec/leg/esea02/pg3.html#sec1127>

Carryover

An LEA that does not obligate all of the Title I, A funds that it was allocated for a given fiscal year may carry over the unobligated funds and obligate them during the succeeding fiscal year.



- Title I, A funds are available for a maximum of 27 months (15 + 12)
- The rules in effect when the funds are obligated apply
- Funds transferred into Title I, A are included in base.
- Carryover funds do not affect the base on which reservations are calculated—e.g., 1 percent for parent involvement
- Carryover applies as of September 30—not the end of the state’s fiscal year.
- Funds that exceed the carryover limit may be reallocated by the State Education Agency.

Carryover

How may carryover funds be used?

- An LEA has considerable discretion in using carryover funds:
 - Add to LEA's district reservations
 - Allocate to campuses with the highest poverty
 - Provide additional funds for specific activities—e.g., school improvement



What if an LEA does not spend all of the funds it was required to reserve for a specific purpose in a given year?

- The LEA must carry over the unspent funds and spend them for the specific purpose in the following year—in addition to the reservation for the following year.
- Unspent funds from required reservations are included in the carryover limitation

Carryover

How does the carryover provision apply to equitable services for private school students?



- If an LEA provides equitable services for private school students, any carryover funds would be additional funds for the LEA's Title I, A program in general the following year.
- If the LEA does not provide equitable services, it must carry over the unobligated funds and spend them to provide equitable services the following year—in addition to the services private school students are entitled to in the following year.

2016-2017 is the last year for carryover of equitable services funds

Carryover Limitation

Title I is limited to a 15% carryover

- no more waivers with ESSA



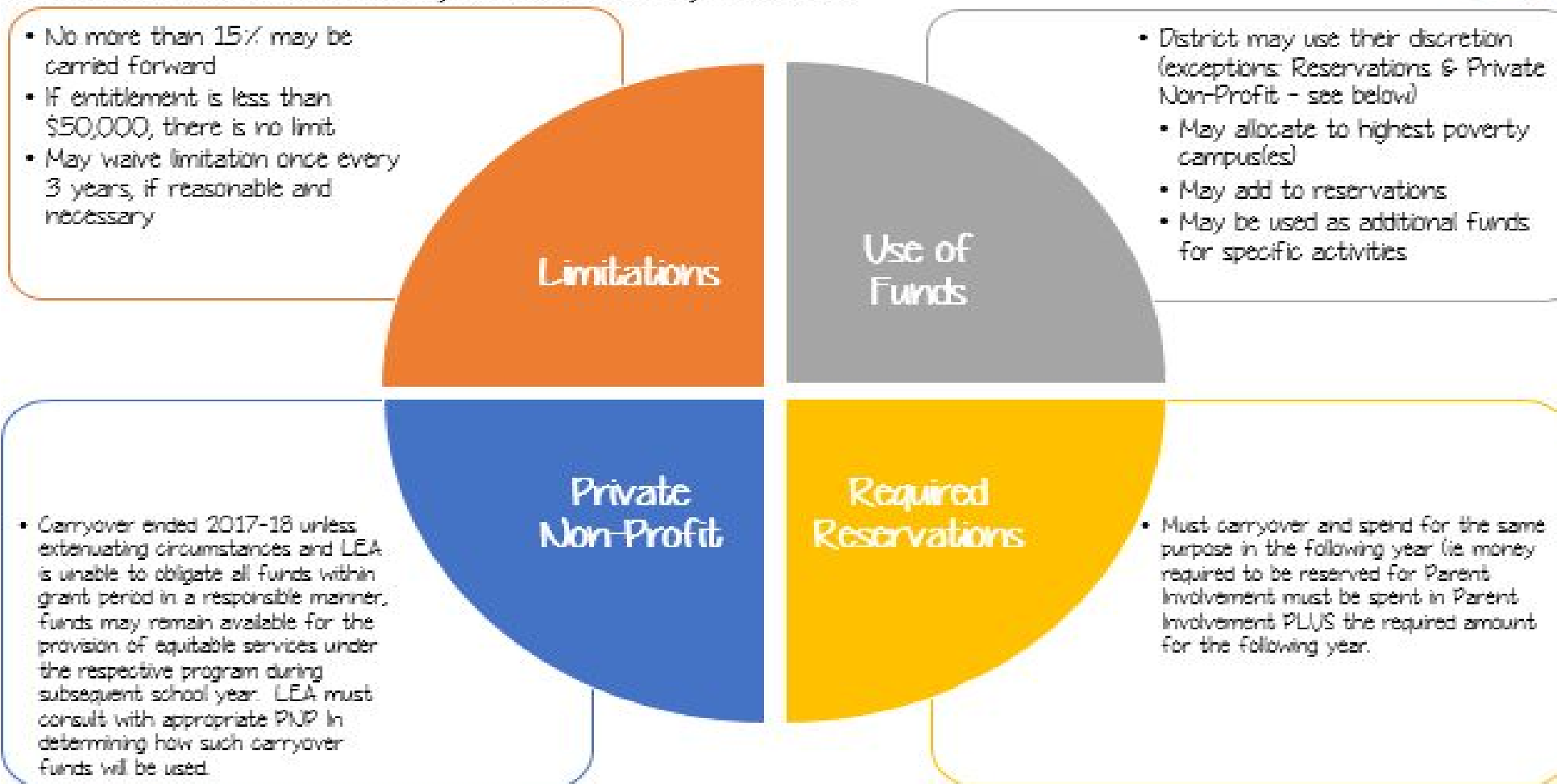
Excess Carryover As Risk Indicator

- 25% or more, for grants other than Title I under ESSA
- Federal Carryover reports are available in the GFFC Reports and Data Collections

Carryover Funds



- Carryover does not affect the base on which reservations are calculated the following year
- Carryover applies as of September 30 (not the end of state's fiscal year)
- Funds that exceed limit may be reallocated by the State



Guidance document: NON-REGULATORY GUIDANCE: FISCAL CHANGES AND EQUITABLE SERVICES REQUIREMENTS UNDER THE ELEMENTARY AND SECONDARY EDUCATION ACT OF 1965 (ESEA), AS AMENDED BY THE EVERY STUDENT SUCCEEDS ACT (ESSA)

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