Federal Program

July 2021

Methodology

- To demonstrate compliance with the supplement not supplant requirement, a local educational agency shall demonstrate that the methodology used to allocate State and local funds to each school receiving Title I, Part A funds ensures that such school receives all of the State and local funds it would otherwise receive if it were not receiving Title I, Part A funds.

- Methodology and Comparability go hand in hand. If your schools are not showing comparable then there is something missing in your methodology.

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Supplement, Not Supplant

- Federal funds must be used to enhance or increase the level of funding which is normally available from state or local sources.

- Federal funds must not replace state and local funds.

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Example: Supplement Not Supplant

- Consider an ice cream party. What is absolutely necessary?
  - Dish (or cone) and ice cream represent **basic required elements of program**. (It isn't an ice cream party without them!)

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Example: Supplement Not Supplant

- Consider an ice cream party. What's absolutely necessary?
  - Additional elements (syrup, cherries, sprinkles, whipped cream, toppings, etc.) represent **supplementary** services available from federal programs
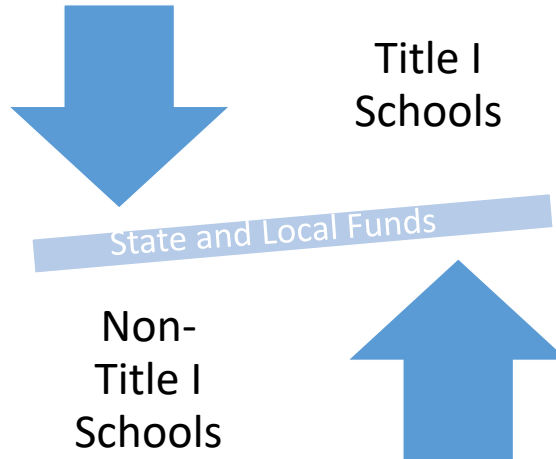 - ***They add to the basic "ice cream party" – and hopefully make it even more successful!***

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Example: Supplement Not Supplant

- When planning your program, ask yourself whether the desired activities are for **BASICS**…

- ….or the **EXTRAS!**

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Comparability

Title I
Schools

State and Local Funds

Non-
Title I
Schools

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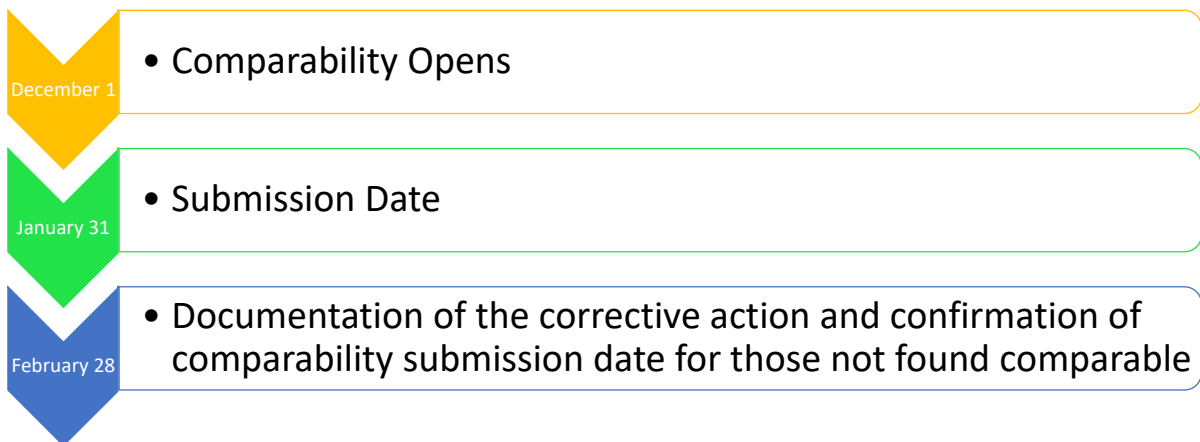
7

Comparability Legal Requirements

- ESEA (as amended by ESSA) Section 1119C states that a LEA may receive Title I, Part A funds only if State and local funds will be used in schools served under Title I to provide services that, taken as a whole, are at least comparable to the services in schools that are not receiving funds under Title I. If the LEA serves all of the schools in its district with Title I funds, the LEA must use state and local funds to provide services that are substantially comparable in each school. State and local funds spent for bilingual education for children of limited English proficiency, special education, and supplemental State and local funds spent for programs that meet the intent of Title I, Part A may be excluded when computing comparability (amended P.L. 114-95 to exclude local Title I type programs and as cited in Sec.1119C Fiscal Requirements).

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Where to Find Comparability

- To access the comparability report complete the following steps:
  - Access WVEIS WOW
    - *Note: be sure you have the Title I Director role*
  - WVRP – Office of Federal Programs
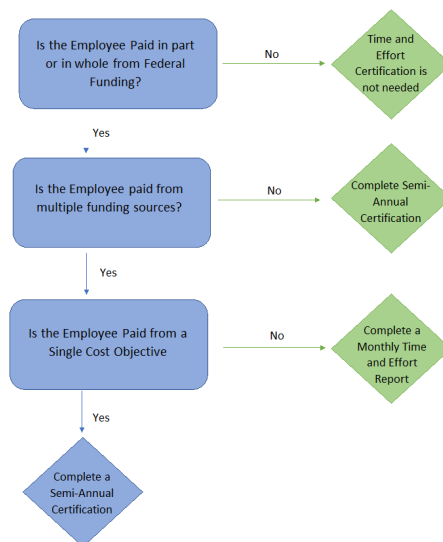 - Menu – COMP.RPT

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Comparability Timeline

December 1
- Comparability Opens

January 31
- Submission Date

February 28
- Documentation of the corrective action and confirmation of comparability submission date for those not found comparable

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Time & Effort Documentation

What Time & Effort Documentation Should be Used?

Which Time and Effort Documentation Should Be Used?

```
Is the Employee Paid in part
or in whole from Federal        ──No──►   Time and Effort
Funding?                                  Certification is
   │                                      not needed.
   Yes
   ▼
Is the Employee paid from       ──No──►   Complete Semi-
multiple funding sources?                 Annual Certification
   │
   Yes
   ▼
Is the Employee Paid from a     ──No──►   Complete a Monthly
Single Cost Objective                     Time and Effort Report
   │
   Yes
   ▼
Complete a Semi-Annual
Certification
```

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Who must complete Time & Effort Documentation?

- Time & Effort documentation must be maintained for all employees whose salaries are:
  - Paid in whole or in part with Federal Funds
- Part-time and Full-time employees must complete Time & Effort documentation

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Semi-Annual Certification

- Must be prepared at least semiannually
- Must be signed and dated by the employee or supervisor that has first-hand knowledge of the work performed.
- Must be signed and dated <u>after the end of the certification period</u>
- Must include a statement that the employee worked solely on that program for a period covered by the certification

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Sample Semi-Annual

Time and Effort Documentation
Semi-Annual Certification

I hereby certify that for the period of _____ through _____, I worked solely on Choose an item. duties.

Employee Signature_____ Date_____

Supervisor Signature_____ Date_____

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Monthly Time & Effort Report

- If an employee works on multiple activities or cost objectives, salary and wages must be supported by a Monthly Time & Effort Report.
- Must reflect an after the fact distribution of the actual activity of the employee
- Must account for the total activity for which the employee is compensated.
- Must be prepared at least monthly
- Must be signed and dated by the employee after the reported period

Monthly Time & Effort Sample Report

Sample Personnel Activity Report

Name : _____		Month: _____		Year: _____	

Day of Month	Number of hours worked by funding source				Total	
					Number of Hours	Perfomance Task
	Funding Source/Cost Objective	Funding Source/Cost Objective	Funding Source/Cost Objective	Funding Source/Cost Objective		
1					0	
2					0	
3					0	
4					0	
5					0	
6					0	
7					0	
8					0	
9					0	
10					0	
11					0	
12					0	
13					0	
14					0	
15					0	
16					0	
17					0	
18					0	
19					0	
20					0	
21					0	
22					0	
23					0	
24					0	
25					0	
26					0	
27					0	
28					0	
29					0	
30					0	
31					0	
Total Hours	0	0	0	0	0	
	0%	0.00%	0.00%	0.00%		

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Cost Objectives

- Cost Objectives are dependent on the objectives of the Federal funding source.
- An individual who has a "single cost objective" has a position that is dedicated to a singular purpose and can complete a semi-annual certification.

Cost Objectives

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- It is possible to work on a single cost objective even if an employee works on more than one Federal award or on a Federal award and a non-Federal award.
  - The key to determining whether it is a single cost objective is whether the employee's salary and wages can be supported, in full, from each of the Federal awards on which the employee is working or from the Federal award alone if the employee's salary is also paid with non-Federal funds.

Maintenance of Effort
ESEA, IDEA and ESSERF

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MOEffort

- Maintenance of Effort – is generally a component of some federal programs that require the State and/or LEA to maintain State and/or local funding at approximate levels (at least 90%) compared to the previous year.
- This requirement is established to ensure that the federal funding remains "supplemental" and is not used to replace regular state and local spending.

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MOEffort

- MOEffort applies to the State on the following programs:
  - ESSERF (I, II and ARP)
  - IDEA
  - USDE School Meals Program

- MOEffort applies to LEAs on the following programs:
  - ESEA
  - IDEA

Considerations for Using ESSERF for Staffing

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If you plan to move current staff salaries to ESSERF,...

- Don't move state/local funded special education or child nutrition staff to ESSERF funds without checking on the impact this would have on your special education and/or child nutrition MOEffort requirement.
- Don't move state/local funded staff in Title I schools to ESSERF funds without checking on the impact this would have on your Title I Comparability.

All ESSERF Personnel Considerations:

- All staff funded by ESSERF must complete semi-annual time and effort certification.
  - Due to the generalized allowable use of ESSERF for payroll, any cost objective under which a staff person may work is allowable under ESSERF. Even if someone is split funded, everything job task they do is allowable under ESSERF.
  - Revisit the slides for Time & Effort Documentation.

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Maintenance of Equity for ARP ESSERF

USDE Guidance – June 2021
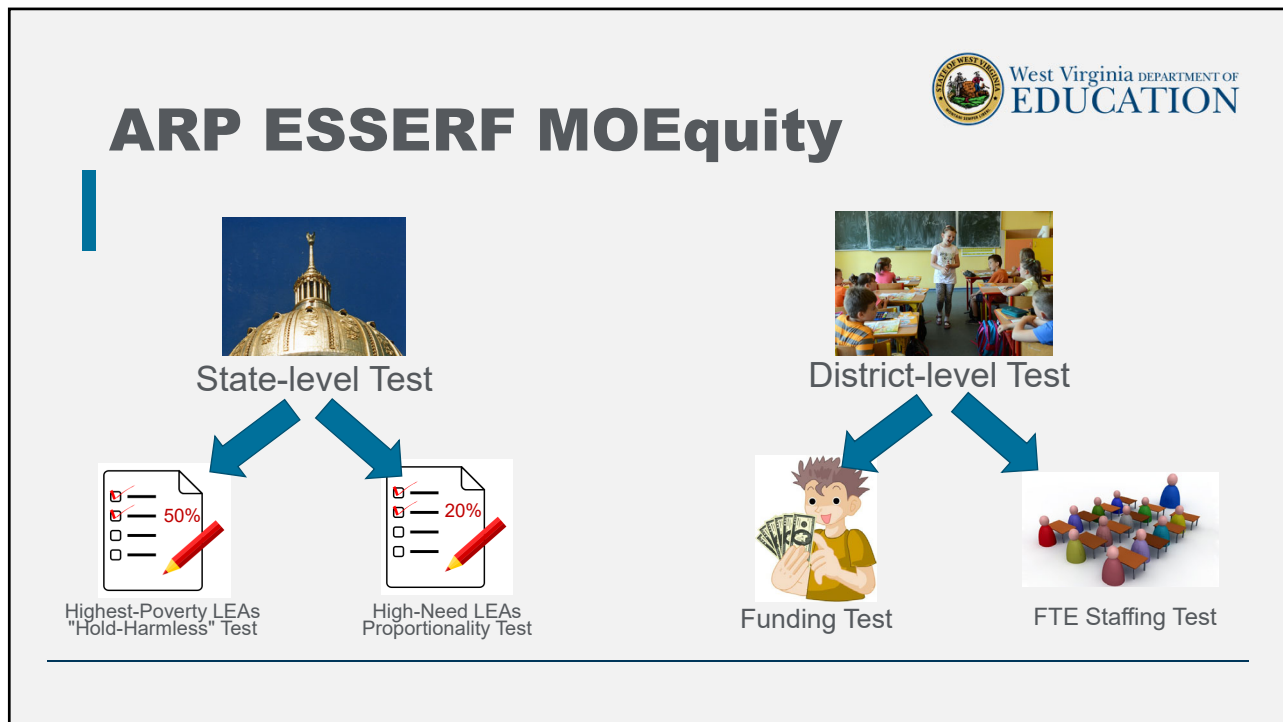
ARP ESSERF MOEquity

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State-level Test

Highest-Poverty LEAs
"Hold-Harmless" Test — 50%

High-Need LEAs
Proportionality Test — 20%

District-level Test

Funding Test

FTE Staffing Test

ARP ESSERF MOEquity

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State-level Test

Highest-Poverty LEAs
"hold-harmless" test — 20%

High-Need LEAs
proportionality test — 50%

State Level – Highest-Poverty LEAs
Highest-Poverty LEAs -
- Rank order LEAs by Census poverty data
- Identify highest poverty LEAs representing at least 20% of the State's total enrollment
- States can't reduce state per pupil funding to "highest-poverty LEAs" below the level of funding provided to that LEA in school year 2018-2019

State Level – High-Need LEAs
- High-Needs LEAs -
  - Rank order LEAs by Census poverty data
  - Identify highest poverty LEAs representing at least 50% of the State's total enrollment
- States can't reduce state per pupil funding to "high-need LEAs" in a way that is disproportionate to statewide average per pupil allocations for each fiscal year.

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USDE MOEquity Guidance

- Guidance published June 2021
- States must submit baseline data by July 30, 2021
- What expenditures count?
  - Funds appropriated and allocated by the State to all LEAs for current expenditures for free public education
  - Does not include dedicated funds for capital outlay and debt service
  - Does not include federal funds, local revenues, or support from private donors

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ARP ESSERF MOEquity

"High-Poverty School"
A school that is in the highest quartile (rounded up to the nearest whole number) of schools served by the LEA based on the percentage of economically disadvantaged students served (as determined by the Percent Needy Report provided by the WVDE).

LEA Level – Funding Test
LEAs can't reduce per pupil funding to "high-poverty schools" more than the total reduction divided by the number of students enrolled in the LEA (state and local funding combined)

LEA Level – FTE Staffing Test
LEAs can't reduce the number of FTE staff per pupil in "high-poverty schools" by an amount that exceeds the total reduction, if any, in FTE staff per pupil in all schools served by the LEA in each fiscal year (include **all** paid and contracted staff from all funding sources)

District-level Test

Funding Test

FTE Staffing Test

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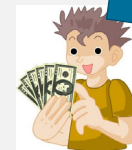
LEA MOEquity Exceptions:

- LEAs with fewer than 1,000 students
- Single-school LEAs
- LEAs with one school per grade span
- LEAs that "demonstrate an exceptional or uncontrollable circumstance, such as unpredictable changes in student enrollment or a precipitous decline in the financial resources of such agency, as determined by the Secretary of Education."

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LEA MOEquity Grade Span Option

- In guidance only
- LEA may identify "high-poverty schools" on a strict ranking basis or by grade span (matching the Title I ranking option)

Additional MOEquity Guidance

- Identification of LEAs and Schools must be done annually
- MOEquity must be maintained for school years 2021-2022 and 2022-2023 (state FY22 and FY23)