

What EDGAR Is and What ESSA Will Bring!



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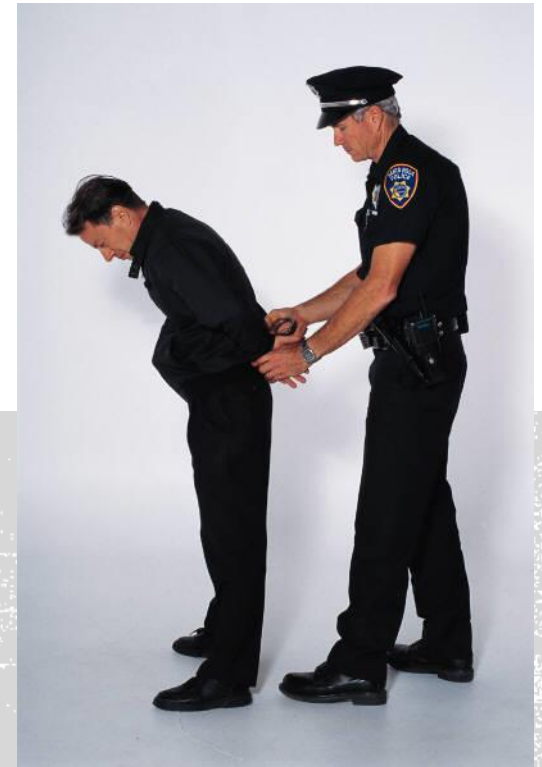
What NOT To Do!



From April – Sept 2016
the ED OIG has secured
approx.

\$50 Million

in settlements, fines,
restitutions, recoveries,
forfeitures and savings.



Recent OIG Findings Semiannual Reports No.71 (April 2015– September 2015)

California

- Former bookkeeper created a sham business then created and submitted phony invoices to the school for supplies that were never purchased or received. The school paid more than \$85,000 to the sham company.
- Sentenced to 6 months in prison, 36 months supervised released pay more than \$35,400 in restitution

Recent OIG Findings (cont.)

Hawaii

- Executive director used the agency's debit card for personal charges and unauthorized cash withdrawals. He also issued reimbursement checks to himself based on false claims that they were business expenses.

- He embezzled more than \$153,600.

Recent OIG Findings (cont.)

Louisiana

- The executive director of a 21st CCLC after school program used grant funds for her personal benefit.
- 6 months home detention, 5 years probation and restitution was more than \$149,000 for theft.



Other OIG Findings

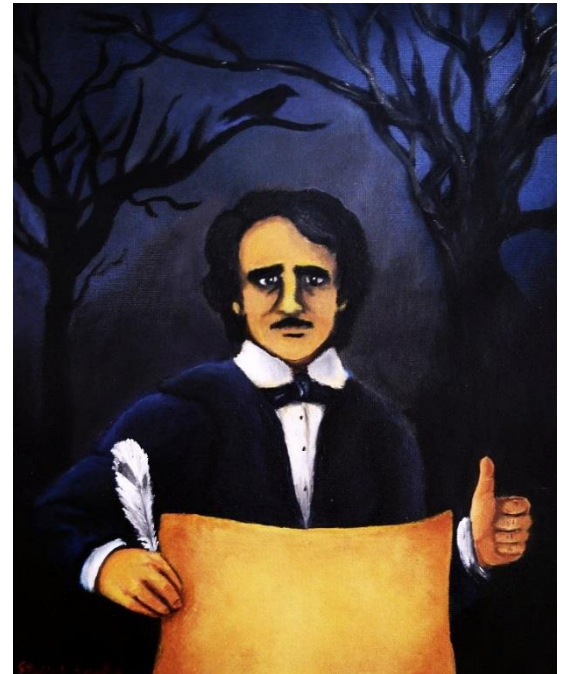
District of Columbia

- The owner of a private transportation company was charged with giving himself contracts while employed by the school, improperly earning more than \$163,000.
- After he was discharged, he schemed to obtain student lists and crated false invoices and supporting documentation for payments to his company claiming he provided transportation services to named students. He was paid over \$300,000 in error.





The New EDGAR



Key Parts of the NEW EDGAR

■ **Title 34**

- Part 75 – Direct Grant Programs
- Part 76 – State-Administered Programs
- Part 77 – Definitions
- Part 81 – General Education Provisions Act (GEPA)

■ **Title 2**

- Part 200 – Cost/Administrative/Audit Rules
- Part 3474 – USDE Exceptions – Adopts Part 200
- Part 3485 – Nonprocurement Debarment and Suspension
 - Incorporates 2 CFR Part 180, OMB's Guidelines on Debarment and Suspension

Prior Rules (Incorporated Into Part 200)

- A-21 – Cost Rules – Rules – IHEs
- A-87 – Cost Rules – State / Local Gov't
- A-122 – Cost Rules – Nonprofit
- A-102 – Administrative Rules State / Local Gov't
- A-110 – Administrative Rules IHEs
- A-133 – Audit Rules

Effective / Applicability Date 200.110

- **December 26, 2014** – Applied to **Direct Grants** and to Indirect Cost Rates When Due For Renegotiation.
- **July 1, 2015** – **State-Administered Programs**
- **July 1, 2017** – **Procurement Rules If Two Year Grace Period Is Utilized** (80 FR 54407 updated 9/10/15) (but specific requirements must be met).
 - Policies and procedures must state following prior rules during this time period (i.e. EDGAR Part 80).

The New 2 CFR Part 200

- Subpart A – Definitions
- Subpart B – General Provisions
- Subpart C – Pre Award Requirements
- Subpart D – Post Award Requirements
- Subpart E – Cost Principles
- Subpart F – Audit Requirements

Financial Management Changes



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Required Certification

200.415

- **NEW:** An official authorized to legally bind the non-federal entity must certify on annual and final fiscal reports or vouchers requesting payment:
 - “By signing this report, I certify to the best of my knowledge and belief that the report is true, complete and accurate and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the federal award. I am aware that any false, fictitious, or fraudulent information or the omission of any material fact, may subject me to criminal civil or administrative penalties for fraud, false statements, false claims, or otherwise.”



Financial Management Requirements 200.302(b)

1. Identification of Awards (NEW)
2. Financial Reporting
3. Accounting Records (Source Docs)
4. Internal Control
5. Budget Control
6. Written Cash Management Procedures (NEW)
7. Written Allowability Procedures (NEW)

Identification of Awards

200.302(b)(1)

NEW: All federal “awards” received and expended

- The name of the federal “program”
- Identification # of award
 - CFDA Title and Number
 - Federal Award I.D. #
 - Fiscal Year of Award
 - Federal Agency
 - Pass-Through (If S/A)



Accounting Records 200.302(b)(3)

■ Source Documentation Must Be Kept On:

1. Federal Awards
2. Authorizations
3. Obligations
4. Unobligated balances
5. Assets
6. Expenditures
7. Income
8. Interest (NEW)

(Eliminated liabilities)

Internal Controls

200.303

- a. Non-Federal entities must establish and maintain effective internal control over the Federal award that provides reasonable assurances that the entity is managing the award in compliance with federal statutes, regs, and terms of the award.

- **NEW:** Internal controls “should” be in compliance with:
 - The U.S. Comptroller General’s Standard for Internal Control Integrated Framework; and
 - Internal Control Integrated Framework issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO)

Internal Controls (cont.)

200.303

- b. Comply with Federal statutes, regs, and the terms and conditions of the Federal awards.
- c. Evaluate and monitor the non-Federal entity's compliance with statutes, regs and the terms and conditions of Federal awards.
- d. **NEW:** Take prompt action when instances of noncompliance are identified including in audit findings.
- e. Take reasonable measures to safeguard protected personally identifiable info (PII) and other information designated or deemed sensitive

Written Cash Management Procedures 200.302(6)

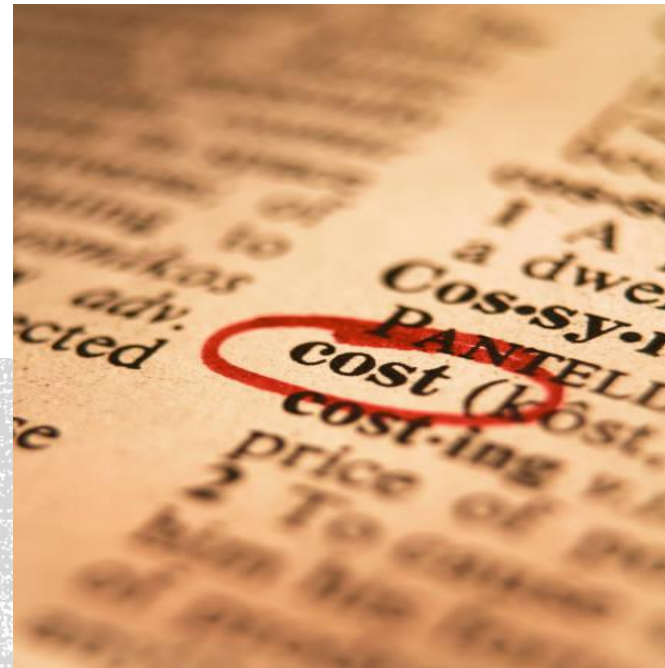
- **NEW:** Written Procedures to implement the requirements of 200.305
 - Must include whether use cash advance, reimbursement method or a combination
 - Must track interest on cash advances
 - Interest exceeding \$500 must be returned to the Department of Health and Human Services.

Written Allowability Procedures 200.302(b)(7)

- **NEW:** Written procedures for determining allowability of costs in accordance with Subpart E – Cost Principles
 - Procedures can not simply restate the Uniform Guidance Subpart E
 - Should explain the process used throughout the grant development and budget process
 - Training tool and guide for employees

Changes to Allowability

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Factors Affecting Allowability of Costs

200.403

All Costs Must Be:

1. Necessary, Reasonable and Allocable
2. Conform with federal law & grant terms
3. Consistent with state and local policies
4. Consistently treated
5. In accordance with GAAP
6. Not included as match
7. *Net of applicable credits (moved to 200.406)*
8. Adequately documented



Reasonable

200.404

- Consideration must be given to:
 - a. Whether 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;
 - b. The restraints or requirements imposed such as:
 - Arms length bargaining (hint: procurement processes);
 - Federal, state and local laws; and
 - Terms of the grant award.
 - c. Market Prices for comparable goods or services in the geographical area;
 - d. Whether the individuals acted with prudence under the circumstances considering their responsibilities; and
 - e. No significant deviation from established prices.

Allocable

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 award;
 - Benefits both award and other work and can be distributed in proportions that may be approximated using reasonable methods; and
 - Necessary to the overall operation of the entity and assignable to the award in accordance with this Part.
- Can only charge in proportion to the value received by the program
 - Example: Agency purchases a computer to use 50% on the Federal grant program and 50% on a state program – can only charge half the cost to the grant.



Selected Items of Cost

There are 55 specific items of cost!
Starts at 200.420

Selected Items of Cost Examples



- **Alcohol 200.423**
 - Not allowable

- **Collections of Improper Payments 200.428**
 - The costs incurred by the non-Federal entity to recover improper payments are allowable as either direct or indirect costs, as appropriate.

Selected Items of Cost

■ Conferences 200.432

- Prior Rule: Generally allowable
- Includes Meals / Conferences / Travel and Family Friendly Policies
- Allowable conference costs include rental of facilities, costs of meals and refreshments, transportation, unless restricted by the federal award
- **NEW:** Costs related to identifying, but not providing, locally available dependent-care resources
- Conference hosts must exercise discretion in ensuring costs are appropriate, necessary and managed in manner than minimizes costs to federal award



Is food allowable at meetings and conferences?

- **Working lunch? Maybe.** Determinations are made on a case-by-case basis.
 - Is a working lunch necessary?
 - Is the portion of the agenda to be carried out during lunch substantive and integral to the overall purpose of the conference or meeting?
 - Is there a genuine time constraint that requires the working lunch?
 - Is a working lunch is necessary, is the cost of the working lunch reasonable?
 - Has the SEA or LEA carefully documented that a working lunch is both reasonable and necessary?
 - USDE Guidance, dated May 2013
 - USDE Letter, dated February 20, 2014



Is food allowable at meetings and conferences?

- **Other Meals? Highly Unlikely.**
 - Aside from working lunches, it is unlikely that other food and beverage costs for a conference or meeting would be reasonable and necessary and therefore an allowable cost.
 - Breakfast
 - Dinner
 - Snacks
 - Networking Receptions
 - USDE Letter, dated February 20, 2014



Selected Items of Cost (cont.)

■ **Travel Costs 200.474**

- Travel costs may be charged on actual, per diem, or mileage basis
- **NEW:** Travel charges must be consistent with entity's written travel reimbursement policies
- **NEW:** Allows costs for “above and beyond regular dependent care”
- **NEW:** Grantee must retain documentation that participation of individual in conference is necessary for the project
- **NEW:** Travel costs must be reasonable and consistent with written travel policy / or follow GSA 48 CFR 31.205-46(a)



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Time and Effort Documentation



Who Must Keep Time and Effort?

200.430(i)

- All employees whose salaries are:
 - Paid in whole or in part with federal funds; and
 - Used to meet a match/cost share requirement.
 - NOT contractors!
- **NEW:** Charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed.

The Prior A-87 Rule (SEAs and LEAs)

Semi-Annual Certifications

- If an employee works on a single cost objective:
 - After the fact
 - Account for the total activity
 - Signed by employee **or** supervisor
 - Every six months (at least twice a year)

Personnel Activity Report (PAR)

- If an employee works on multiple cost objectives:
 - After the fact
 - Account for total activity
 - Signed by employee
 - Prepared at least monthly and coincide with one or more pay periods

Documentation for Personnel Expenses (cont.)

200.430(i)(1)

NEW: These records **MUST**:

1. Be supported by a system of internal controls which provides reasonable assurance charges are accurate, allowable and properly allocated;
2. Be incorporated into official records;
3. Reasonably reflect total activity for which employee is compensated;
 - Not to exceed 100%

Documentation for Personnel Expenses (cont.)

200.430(i)(1)

4. Encompass all activities (federal and non-federal);
5. Comply with established accounting policies and practices; and
6. Support distribution among specific activities or cost objectives.

Reconciliation

200.430(i)(1)(viii)(C)

- **NEW:** All necessary adjustment must be made such that the final amount charged to the Federal award is accurate, allowable, and properly allocated.

Compliance

200.430(i)(2)

- **NEW:** For records which meet the standards, the non-federal entity will not be required to provide additional support or documentation for the work performed.
- DOL regulations for Fair Labor Standards Act must still be met (i.e. charges must be supported by records indicating the total number of hours worked each day).

Noncompliance

200.430(i)(8)

- For a non-Federal entity where the records do not meet these standards:
 - USDE may require personnel activity reports (PARs), including prescribed certifications or equivalent documentation that support the records as required in this section.
 - PARs are not defined!!



Closer Look at Conflicts



Conflict of Interest

200.318(c)(1)

- Must maintain written standard of conduct, including conflict of interest policy.
- A conflict of interest arises when any of the following has a financial or other interest in the firm selected for award:
 - Employee, officer or agent
 - Any member of that person's immediate family
 - That person's partner
 - An organization which employs, or is about to employ, any of the above or has a financial interest in the firm selected for award

Conflict of Interest

200.112

- The Federal awarding agency must establish conflict of interest policies for Federal awards.
- **NEW:** All non federal entities must establish conflict of interest policies, and disclose in writing any potential conflict to federal awarding agency or pass-through in accordance with applicable Federal awarding agency policy.

Mandatory Disclosures

200.113

- **NEW:** Must disclose in writing, in a timely manner:

All violations of Federal criminal law involving fraud, bribery, or gratuity violations potentially affecting the Federal award.

- Failure to make disclosures can result in remedies in 200.338 (remedies for noncompliance) including suspension and debarment.

Procurement

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Contract Administration

200.318(b)

- Nonfederal entities must maintain oversight to ensure that contractors perform in accordance with the terms, conditions, and specifications of the contract

Competition

200.319(a)

- All procurement transactions must be conducted with full and open competition.
 - Must have protest procedures to handle disputes
- To eliminate unfair advantage, contractors that develop or draft specifications, requirements, statement of work, and invitations for bids or RFPs must be excluded from competing for such procurements.

Methods of Procurement

200.320

- Method of procurement:
 - **NEW:** Micro-purchase
 - Small purchase procedures
 - Competitive sealed bids
 - Competitive proposals
 - Noncompetitive proposals

Micro-Purchase 200.320(a)

- Acquisition of supplies and services under **\$3,500** or less.
 - \$2,000 for acquisitions for construction subject to the Davis-Bacon Act.
 - *Updated per Federal Acquisition Regulations (FAR) 48 CFR Subpart 2.1 on October 1, 2015 (200.67)*
- May be awarded without soliciting competitive quotations if nonfederal entity considers the cost reasonable.
- To the extent practicable must distribute micro-purchases equitably among qualified suppliers.

Noncompetitive Proposals 200.320(f)



- Appropriate only when:
 - The item is only available from a single source;
 - There is a public emergency that will not permit delay;
 - **NEW:** The Federal awarding agency or pass-through expressly authorizes noncompetitive proposals in response to a written request from non-Federal entity; or
 - After soliciting a number of sources, competition is determined inadequate.



Equipment

Equipment Procedures

200.313 (d)

Procedures for managing equipment must meet the following requirements:

1. Property records
 - Description, serial number or other ID, source of funding, title, acquisition date and cost, percent of federal participation, location, use and condition, and ultimate disposition date including sale price
2. Physical inventory at least every two years
3. Control system to prevent loss, damage, theft
 - All incident must be investigated
4. Adequate maintenance procedures
5. If authorized or required to sell property, proper sales procedures to ensure highest possible return.



The Every Student Succeeds Act

Every Student Succeeds Act (ESSA)

Signed by President Obama on December 10th, 2015



ESSA's Basic Structure

It's a State Regulated No Child Left Behind

- States choose standards and assessments, work towards goals
- Student achievement is reported out by subgroup
- States hold schools and districts accountable for subgroup performance
- Funding flows from ED to States to districts to schools
- Maintains major formula grant funding streams (and many competitive programs too)

Definition Changes Sec. 8101 (52)

- **(NEW)** “core academic subjects” → “well-rounded education”
 - English, reading or language arts, writing
 - **science, technology, engineering, mathematics,**
 - **computer science,**
 - foreign languages,
 - civics and government,
 - economics,
 - arts, music
 - history, geography,
 - **career and technical education,**
 - health, physical education, and
 - others as designated by State/LEA

Timeline for Implementation

- Formula grants (at federal level) effective July 1, 2016
- Competitive grants (at federal level) effective October 1, 2016
- ESEA Flex Waivers terminate August 1, 2016

BUT:

Omnibus appropriations bill passed December 18th:

Funds provided for non-competitive formula grant programs authorized by the ESEA for use during academic year 2016–2017 shall be administered in accordance with the ESEA as in effect on the day before the date of enactment of the ESSA.

- So....NCLB in effect for another year!

Title I, Part A



Title I, A Basics

- Title I, Part A is a state-administered program
 - ED grants funds to state based on statutory formulas
 - State grants funds to LEAs based on statutory formula
 - LEA allocates funds to schools based on ranking and serving
- Allocations are based on poverty levels
- Service is based on academic need
 - Two models of Title I, Part A program:
 1. Targeted Assistance
 2. Schoolwide

LEA Plans

Sec. 1112

LEAs must have a State approved plan.

- Is developed with timely and meaningful consultation with stakeholders;
 - Includes teachers, principals, other school leaders, paraprofessionals, specialized instructional support personnel, charter school leaders, administrators, and parents

LEA Plans (cont.)

Sec. 1112

Describes how the LEA will:

- Monitor student's progress in meeting challenging State academic standards
 - Includes implementing a “well-rounded program of instruction”
- Address disparities in teacher distribution
- Meet its responsibilities re: comprehensive support and improvement
- Provide effective parent and family engagement
- Coordinate and integrate services with preschool programs
- **(NEW)** Coordinate academic and CTE content through instructional strategies which may include experiential learning or work-based learning opportunities, etc.
- **(NEW)** Support efforts to reduce the overuse of discipline practices that remove students from the classroom
 - May include disaggregation (this is a best practice because of increased scrutiny)

LEA Plans (cont.)

Sec. 1112

Describes how the LEA will:

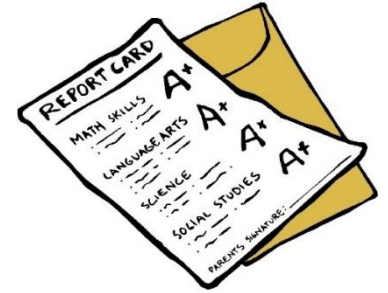
- Facilitate transition Middle to HS and HS to postsecondary
 - Coordination with IHEs
 - Dual or concurrent enrollment
- Where LEA uses funds for preschool
 - Ensure services comply with Head Start Act
- For EL SWD how program will meet IEP
- For LEAs with Title I or III language program:
 - Information for parents on reasons for child's selection
 - Details of the program, including right to opt out
 - Effective means of communication with EL parents including regular meetings

SEA/LEA Report Cards

Sec. 1111(h)

- Must be prepared and disseminated every year at State and local levels
- Expanded list includes:
 - Academic achievement by subgroup
 - Including homeless, foster, (NEW) children with parents on active duty in the military
 - (NEW) disaggregation groups differ in different sections
 - Percentage of students assessed/not assessed
 - Descriptions of States' accountability system
 - Graduation rates
 - Information on indicators of school quality

SEA/LEA Report Cards Sec. 1111(h)



- Professional qualifications of teachers: including distribution in high – low poverty schools
- NAEP results (State only)
- **(NEW)** Per-pupil expenditures for federal, State, and local funds
 - Must be actual expenditures
 - Disaggregated by source of funds
 - For each local educational agency and each school for the preceding fiscal year

Eligible School Attendance Areas Sec. 1113



Ranking and Serving Sec. 1113(a)(3)

- Must Rank First and Serve
 - Exceeding 75% poverty
 - Strictly by poverty
 - Without regard to grade span
 - **(NEW)** May include high schools 50% or above poverty.
- Then Rank and Serve
 - At or below 75% poverty
 - May rank by grade span

Serve strictly in order of rank!



Ranking Changes (Grade Span)

ESSA Ranking by Grade Span (w/50% high school)

School	Poverty Rate	# Poverty Students
Albemarle ES	92%	82
Lincoln Middle School	87%	90
Roosevelt ES	79%	40
Scott ES	74%	56
Toshiba Charter ES	59%	119
Key Middle School	58%	47
Washington High School	70%	160
Brennan High School	52%	92
Smith High School	49.5%	15

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Targeted Assistance Schools Sec. 1115



Targeted Assistance Schools Sec. 1115(a)-(b)



- For schools ineligible, choose not to operate schoolwide school or do not request a waiver by the State.
 - Default rule
- Must identify “Title I students”
 - Students identified as failing or at risk of failing state standards
 - NOT – based on poverty!
- **(NEW)** In the past services had to be supplemental; however, the supplement not supplant rule has changed. Now, services must benefit eligible students.
 - Must ensure Title I funds are used to benefit identified students (allocability and allowability of Title I funds)

Eligible Title I Students

Sec. 1115(b)(4)

Students eligible:

- Multiple;
 - Educationally related; and
 - Objective criteria developed by LEA.
-
- **NEW:** If preschool-grade 2, criteria, including objective criteria, established by the LEA and supplemented by the school???
 - Reminder: SWD and EL are eligible for Title I services on the same basis as all other students.

Targeted Assistance Program Sec. 1115(b)

1. Determine which students will be served
2. Serve participating students by using resources to provide a “well-rounded education”
3. Use methods and instructional strategies to strengthen the academic program of the school
 - Extended learning time, early intervening services, and schoolwide tiered model of behavioral problems (Response to Intervention)
4. Coordinate with regular ed program
 - Preschool transition
5. Professional Development
6. Increase parental involvement
7. Coordinate other federal, state, and local services and programs

Schoolwide Schools

Sec. 1114



Schoolwide Requirements

Sec. 1114(a)(1)-(2)

- Consolidate and use funds, together with other federal, state, and local funds to upgrade the entire educational program of a school
- Pre-requisite: 40% poverty
 - **(NEW)** State may waive (previously waivable only by the Secretary, Secretary may still waive under Sec. 8401).
- Not required to identify:
 - Eligible students; or
 - Individual services as supplemental.

Schoolwide Program Plan Sec. 1114(b)

Combines components and elements of prior requirements.

1. Developed during 1 year period (LEA can determine less time is needed);
2. Existing schoolwide may continue but must amend plan;
3. Developed with involvement of parents and other members of the community (teachers, principals, school leaders, paraprofessionals, etc.);
4. Remains in effect but shall be regularly monitored and revised as necessary based on student needs;
5. Is available to the public in an understandable format and, to the extent practicable, in a language parents can understand;

Schoolwide Program Plan (cont.)

Sec. 1114(b)

5. Is developed in coordination with other Federal, State and local services, resources and programs;
6. Is based on a comprehensive needs assessment; and
7. Includes strategies to address school needs, including
 - Provide a “well-rounded education”;
 - Counseling, school based mental health;
 - Post-secondary and workforce preparation including career and technical education;
 - Consolidation of funds;
 - Schoolwide tiered model (behavior and EIS); etc.

Schoolwide Use of Funds Sec. 1114(c) and (e)

(NEW) SW funds may be used for:

- Preschool Programs; and
- Dual or Concurrent Enrollment:
 - Training for teachers;
 - Professional Development;
 - Tuition and fees, books, required instructional materials, innovative delivery methods; and
 - Transportation.
- **(NEW)** Services may be delivered by non-profit or for profit third party servicers.

Reservation of Funds

Sec. 1113



LEA-level Set-Asides

Sec. 1113(c)

- Necessary and Reasonable Amount (calculated before allowable expenditures and transfers)
 - Homeless Children and Youths
 - **(NEW)** Use to apply only to homeless students in non-participating Title I schools; however that language was removed.
 - Now, this set-aside may be used for all homeless students.
 - Children in local institutions for neglected children
 - Children in local institutions for delinquent children and neglected or delinquent children in community day programs, if appropriate
 - Early childhood education programs

LEA-level Set-asides (cont.)

- 1% Parent and Family Engagement Sec. 1116(a)(3)
 - **(NEW)** 90% of that amount must go to schools
 - Previously 95%
 - Exception for LEA where 1% less than \$5,000
- **(NEW)** 5% of Title I, A allocation for Public School Choice Transportation
- 5% Financial Incentives and Rewards Sec. 1113(c)(4)
 - To attract and retain qualified and effective teachers who serve in schools identified for comprehensive and targeted support and improvement

Participation of Children Enrolled in Private Schools Sec. 1117



Consultation

Sec. 1117(a)(1)



- LEA must provide “timely and meaningful” consultation
- Timely
 - Before the LEA makes any decisions
- Meaningful
 - Genuine opportunity for parties to express their views
 - Views seriously considered
- The goal of all parties should be to reach an agreement, that agreement must be sent to the Ombudsman.

Consultation (cont.)

Sec. 1117(b)

- Consultation must include:
 - How school's needs will be identified
 - What services will be offered
 - How, where, and by whom the services will be provided
 - How the services will be assessed and how the results of the assessment will be used to improve services
 - The size and scope of services
 - How and when the LEA will make decisions about the delivery of services
 - Pooling or consortium of funds
 - Coordination with other equitable services programs

Consultation (cont.)

Sec. 1117(b)

- Written affirmation that timely and meaningful consultation occurred
 - Must include option that it did not !
- Disagreement
 - On any subject (was private contractor only)
 - LEA provides in writing basis of disagreement
 - Right to complain
- State bypass if
 - Requested by private representatives and
 - Demonstration that LEA has not met requirements of this section

Title I, A Supplement Not Supplant (SNS) Sec. 1118(b)(1)

Federal funds must be used to supplement and in no case supplant state, and local resources



Prior Title I, A SNS Rule

“What would have happened in the absence of the federal funds??”

3 Presumptions of Supplanting

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

Title I, A SNS (cont.)

Sec. 1118(b)(2)

- **(NEW)** To demonstrate compliance, the LEA shall demonstrate that the methodology used to allocate State and local funds to each school receiving assistance under this part ensures that the school receives all the State and local funds it would otherwise receive if it were not receiving Title I funds.
 - Similar to prior SW standard

Title I, A SNS (cont.)

Sec. 1118(b)(3)

- **(NEW)** No LEA shall be required to:
 - Identify individual costs or services as supplemental; or
 - Provide services through a particular instructional method or in a particular instructional setting to demonstrate compliance.

Comparability

Sec. 1118(c)

- ESSA makes No Change!
- An LEA may receive Title I Part A funds only if it uses state and local funds to provide services in Title I schools that, taken as a whole, are at least comparable to the services provided in non-Title I schools.
 - Student/ instructional staff ratios;
 - Student/ instructional staff salary ratios;
 - Expenditures per pupil; or
 - A resource allocation plan based on student characteristics such as poverty, LEP, disability, etc. (i.e., by formula)
- If all are Title I schools, all must be “substantially comparable.”

QUESTIONS?



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