



ESSA Supplement not Supplant

Taffe Bishop | *Office of Local Finance*

Heather Farley | *Federal Programs and Oversight*

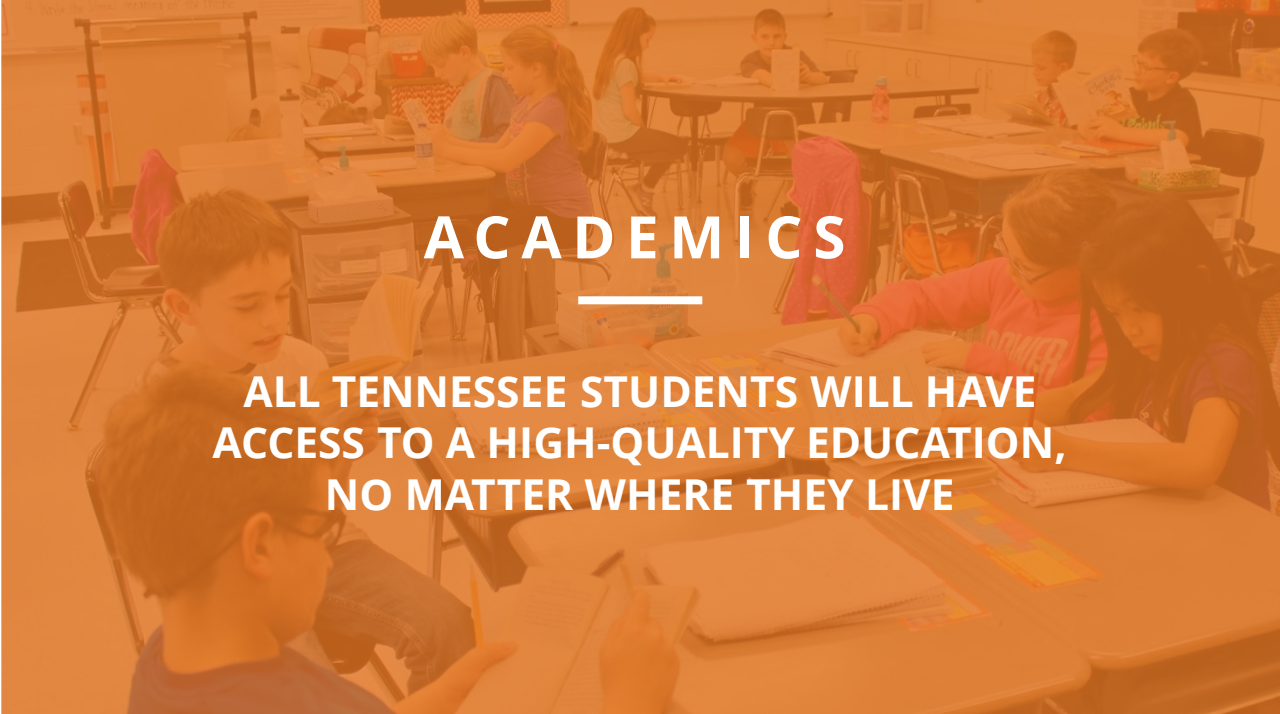
Aug. 31 – Sept. 1, 2022





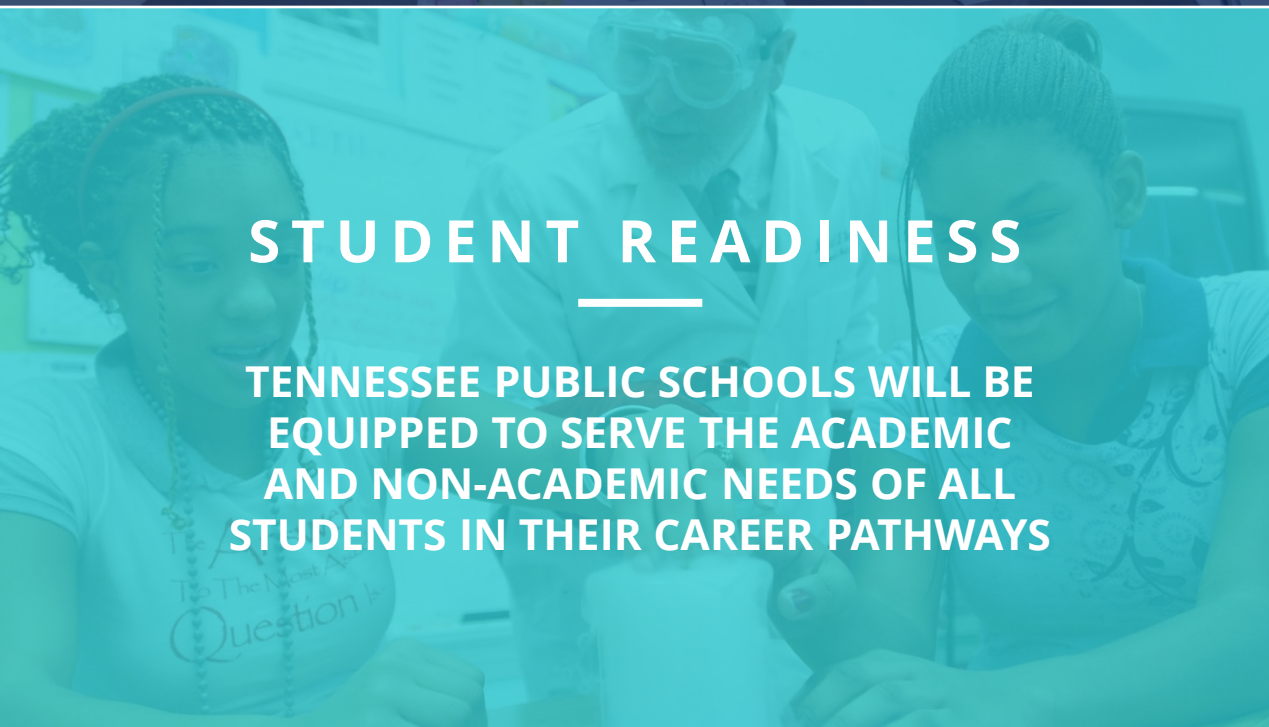
BEST FOR ALL

We will set all students on a path to success.



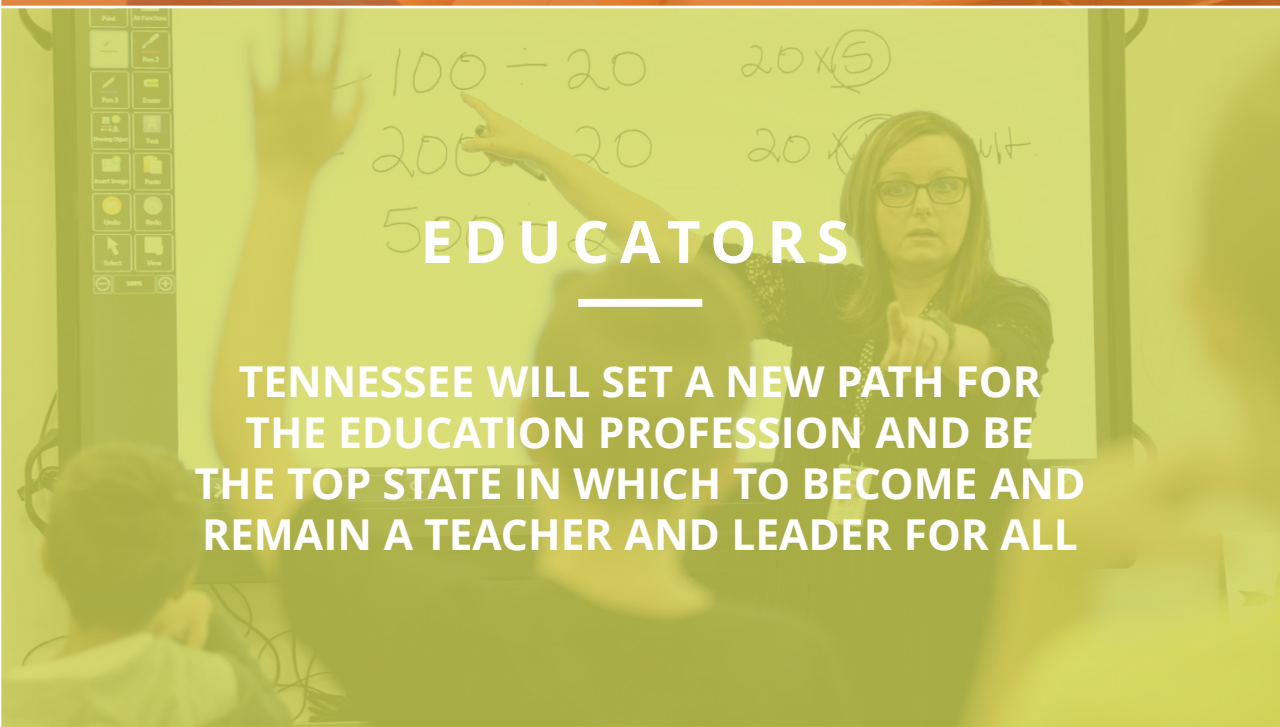
ACADEMICS

ALL TENNESSEE STUDENTS WILL HAVE ACCESS TO A HIGH-QUALITY EDUCATION, NO MATTER WHERE THEY LIVE



STUDENT READINESS

TENNESSEE PUBLIC SCHOOLS WILL BE EQUIPPED TO SERVE THE ACADEMIC AND NON-ACADEMIC NEEDS OF ALL STUDENTS IN THEIR CAREER PATHWAYS



EDUCATORS

TENNESSEE WILL SET A NEW PATH FOR THE EDUCATION PROFESSION AND BE THE TOP STATE IN WHICH TO BECOME AND REMAIN A TEACHER AND LEADER FOR ALL



Agenda

- Overview of Supplement not Supplant (SNS)
- Title II, Part A and Title IV, Part A SNS
- Title I, Part C; Title III, Part A; and Title V, Part B SNS
- Title I Implications on SNS
- Submission Steps
- Initial Review – Part One
- Monitoring – Part Two
- Resources



Norms and Expectations

- Take calls and necessary phone communications outside of the session room.
- Remain engaged.
- Visit a team member at the registration table if you have questions about the conference.
- All session slide decks are available in ePlan > TDOE Resources > Federal Programs and Oversight (FPO) > Federal Programs Professional Development > 2022 ESSA/ESSER Conference.

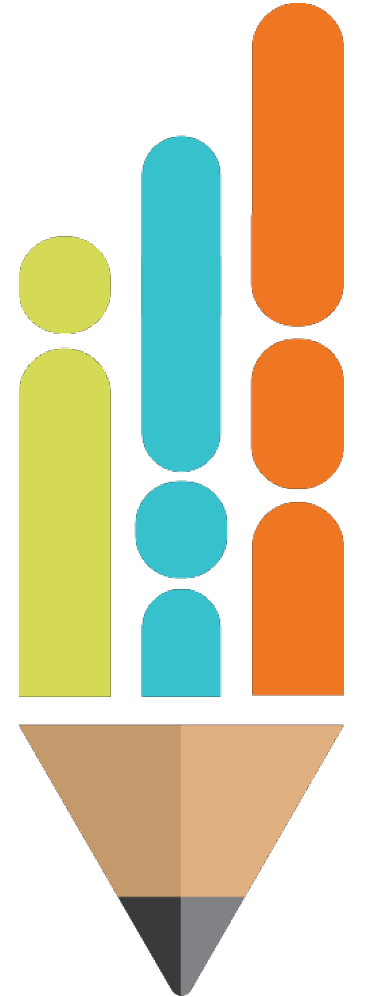


Overview of Supplement not Supplant (SNS)



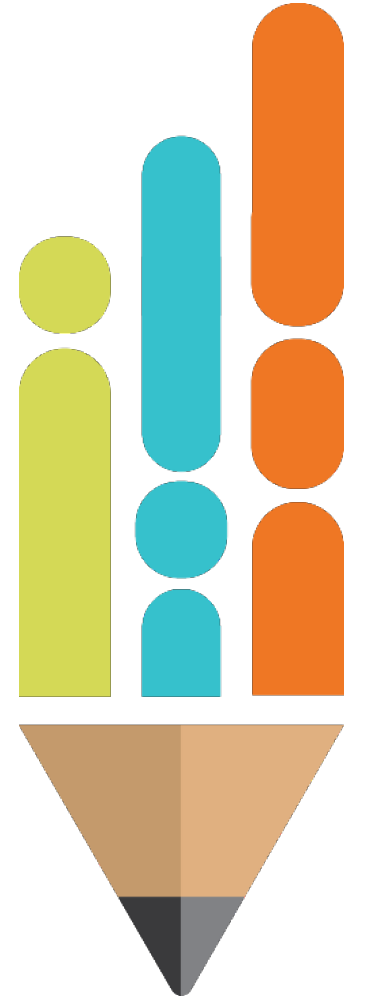
Definition of SNS

- Federal funds **must supplement** (add to, increase or enhance) the programs and services offered with state and local funds.
- Federal funds **must not supplant** (take the place of or replace) if state and local funds are used to offer those programs and services.



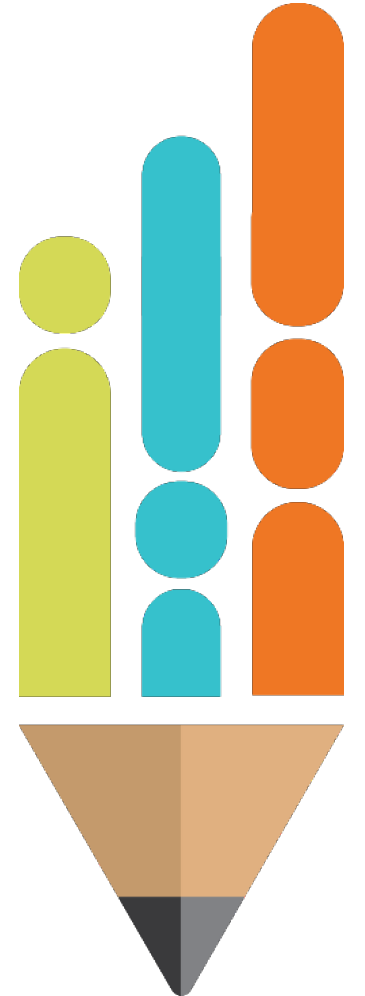
Supplement not Supplant

- Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 C.F.R. Part 200) **presumes supplanting has occurred if federal funds (not applicable to Title I, Part A) are used to provide services that:**
 - were required to be made available under other federal, state, or local laws;
 - were provided with non-federal funds in prior years; and
 - were provided to federal program eligible children, if those same services are provided with non-federal funds to non-federal program eligible children.



Supplement not Supplant

- **A Local Education Agency (LEA) may rebut a supplanting determination if it can demonstrate it would not have provided services had the federal funds not been available.**
- An LEA should maintain documentation, including but not limited to:
 - fiscal or programmatic documentation to confirm that, in the absence of federal funds, the LEA would have eliminated the services in question.
 - budget histories.

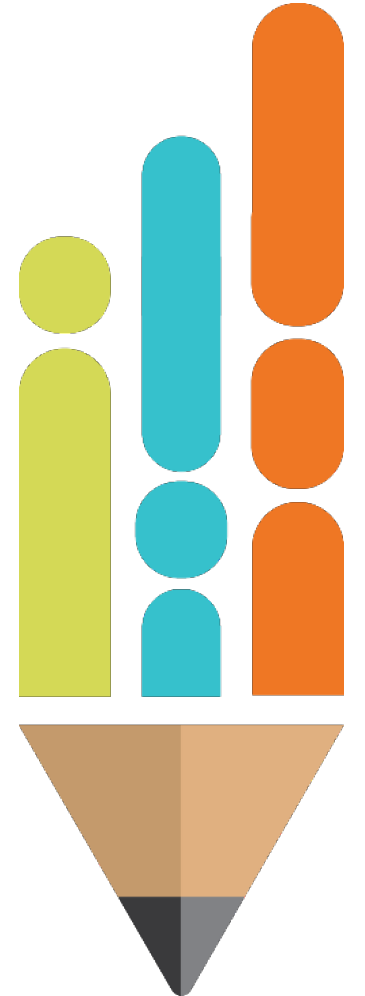


Title II, Part A and Title IV, Part A SNS



Title II, Part A and Title IV, Part A SNS

- As with Title I, Part A, the goal of SNS for Title II, Part A and Title IV, Part A is to ensure federal funds are spent in addition to and do not replace services that eligible students would otherwise receive.
- Unlike Title I, the **test for Titles II and IV is an expense-by-expense measure**.
- **Supplanting is presumed** if any of the following is true, according to federal fiscal guidance (2 CFR Part 200, Appendix XI).
 - A district uses federal funds to provide services that:
 - are **required** under other federal, state, or local laws.
 - the district provided with non-federal funds in the prior year.
 - the district would otherwise provide without federal funds.



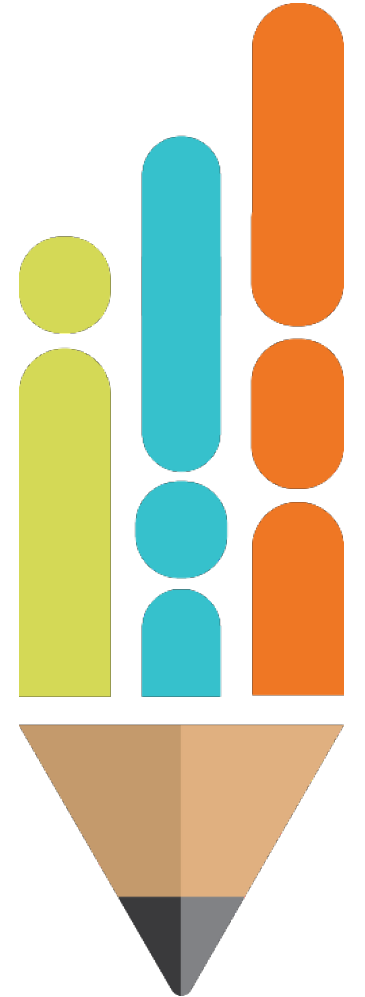


Title II, Part A and Title IV, Part A SNS

- **Note: These presumptions may be overcome** if the district can demonstrate that it would not have provided the services absent the availability of these federal funds.
 - For example, new STEAM professional development had been provided with state grant funds for middle school teachers, and the grant funds were not available for the coming year. Title II, Part A funds could be used for this PD, assuming no other presumption was violated, and the district would not otherwise have been able to provide the PD.

Discussion

- A district was paying for an elementary school's digital learning software with Title I, Part A funds, but wants to use those funds for math intervention this year. If the district uses Title IV, Part A funds to pay for the digital learning software, is it supplanting?
 - No. This switch would not be supplanting and would be allowable assuming other Title IV, Part A requirements are met. For Title IV, Part A, supplanting applies only to replacing state and local funds.





Discussion

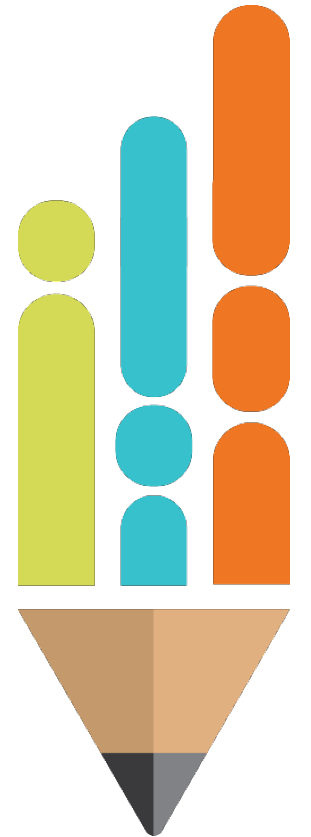
- Last year, drama was offered during the regular school day as an elective. With impending budget cuts, the district is proposing to use Title IV, Part A to offer drama classes during the extended learning time instead of the regular school day. Participation in drama would be open to all students and not just those who attend the extended learning program. Is this considered supplanting?
 - No. Due to budget cuts, this would not be supplanting.

Title I, Part C; Title III, Part A; and Title V, Part B SNS



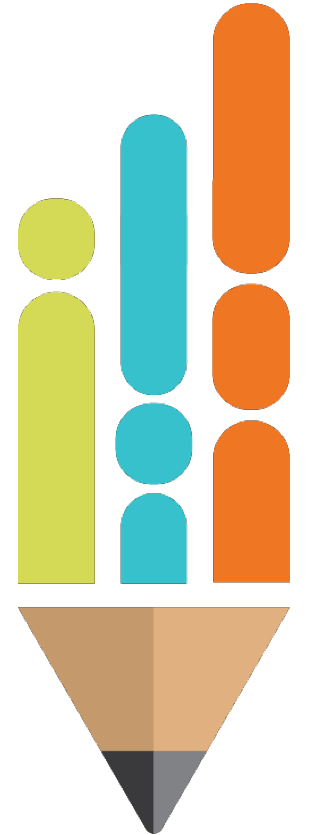
Title I, Part C; Title III, Part A; and Title V, Part B SNS

- SNS for Title I, Part C; Title III, Part A; and Title V, Part B contains an additional layer.
- In addition to state and local funds, they also require that funds supplement **federal** funds - not just state and local.



Discussion

- An LEA utilized Title II, Part A funds to send school level EL teachers to the LEAD conference. This year they want to utilize Title III. Is this supplanting?
 - Yes. Title III considers other federal funds as a premise for supplanting.

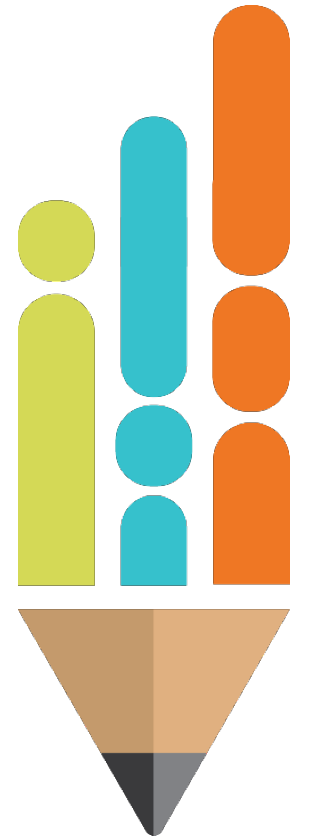


Title I Implication on SNS



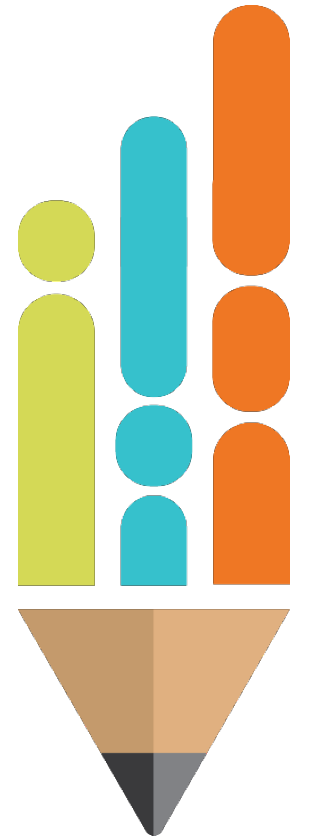
ESSA Title I, Part A Implications on SNS

- SNS General Rule: the Title I, Part A supplement, not supplant provision requires that federal grant funds must add to (or supplement) and not replace (or supplant) other funds (state/local) in providing general educational services.
- SNS Purpose: ensure that federal funds are utilized to benefit the intended population in the authorizing statute and not being used to fund the basic education that the LEA would have provided in the absence of federal funds.
- SNS Test of Compliance: an LEA shall demonstrate that the **methodology** used to allocate state and local funds to each school receiving assistance ensures that each school receives all the state and local funds it would otherwise receive if it were not receiving assistance under Title I. (ESSA 1118b)



ESSA Title I, Part A Implications on SNS

- Under the Every Student Succeeds Act (ESSA), districts are required to submit the methodology used to ensure that Title I, Part A funds are supplemental.
- LEAs must describe in the methodology how the distribution of **state and local funds** to each school is neutrally determined.
 - The LEA does not reduce state and local funds based on the Title I allocations the schools will receive
- LEAs excluded from SNS Methodology Test:
 - Single-school LEAs
 - LEAs with only one school per grade span



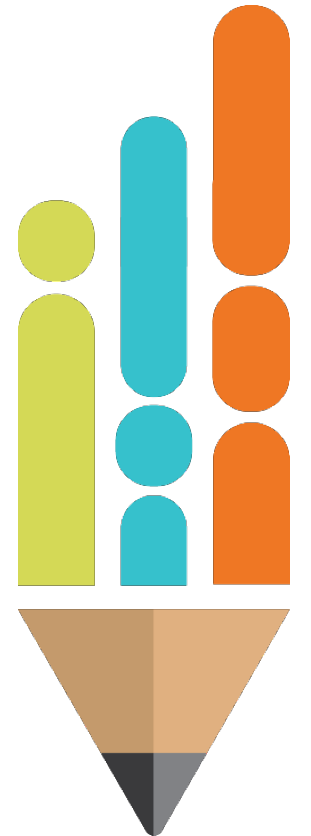
ESSA Title I, Part A Implications on SNS

- Once the test is met and evidence is provided that each Title I school received its “fair share” of **state and local funds** based on the LEAs funding methodology; items supported by Title I in a targeted or school-wide program are deemed to be supplemental.
- Thus, complying with supplement not supplant for Title I schools becomes a funding test, not an expenditure-by-expenditure test.



Basic Questions for the LEA

- How do I allocate state and local funds to the schools?
- Am I allocating the “fair share” among elementary, middle, and high schools?
- If the answer is no,
 - Is it stated in the methodology why, and is there evidence to support the reason?
 - For example, 3rd-grade reading scores are lower at one elementary school, so they have an additional assistant.



Submission





Title I, Part A SNS Submission

- Title I, Part A
 - [Budget](#)
 - [Budget Overview](#)
 - [Program Details](#)
 - [Student Eligibility - Targeted Assistance Programs](#)
 - [Homeless Students](#)
 - [Students in Foster Care](#)
 - [Personnel Details – Systemwide](#)
 - [Personnel Details \(Regular School-Year - K-12 School-level\)](#)
 - [Personnel Details \(Summer School - K-12 School-level\)](#)
 - [Class Size Reduction](#)
 - [Preschool Personnel Details \(School-level\)](#)
 - [Preschool Counts](#)
 - [Identifying and Ranking Schools](#)
 - [School Eligibility](#)
 - [District Set Asides and Overview](#)
 - [Allocation Designations](#)
 - [PPA List](#)
 - [Supplement Not Supplant](#)
 - [Related Documents](#)
 - [Program Assurances](#)

- Every LEA will upload its SNS methodology to ePlan > Funding Applications> (select fiscal year) > Consolidated > Title I Related Documents.
 - The LEA will upload the methodology.
 - If exempt, the LEA will upload a letter stating why the methodology is not required.
- **New:** SNS page in ePlan > Funding Applications > (select fiscal year) > Consolidated> Title I, Part A.
 - Complete each section by checking the box that applies to the methodology.

Title I, Part A SNS Submission

Title I Supplement Not Supplant: Based on Budgeting of State/Local Funds

Under ESSA Title I, Part A, the local educational agency (LEA) must describe and be able to demonstrate a Supplement, Not Supplant budget methodology that is used to allocate **State and Local Funds** to schools and ensures equitable funding for all schools.

Title I Neutral/Exempt

Check if one of these items applies:

- The LEA is a one-school district.
- There is only one building at each grade level.

If you checked one of the Title I Neutral/Exempt options above, please check here. You do not need to complete the remainder of this page.

Statement of Methodology

If the LEA has Title I and non-Title I schools at a specific grade level, the LEA must provide its methodology or process for creating school level budgets with **State/Local funds** to ensure that Title I schools receive all the **State/Local funds** they would receive if they were not a Title I school.

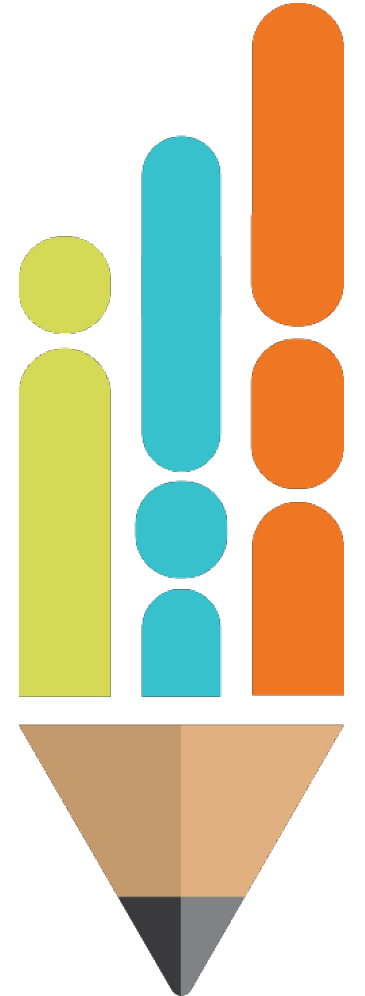
* The LEA uses a:

- Single LEA-wide process
- Process that differs by grade-span

Type of Methodology

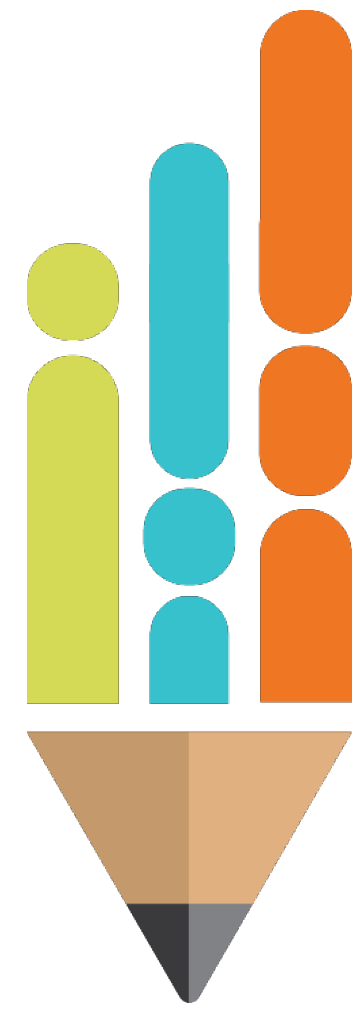
* The LEA uses the following method(s) to allocate school level funding:

- Per-pupil
- Weighted per-pupil
- Personnel/non-personnel costs, or
- Other, please list:



Title I, Part A SNS Submission

Allocation Methodology
<p>* How does the LEA allocate funds for professional development?</p> <p><input type="radio"/> By ADM</p> <p><input type="radio"/> By School</p> <p><input type="radio"/> By Request</p> <p><input checked="" type="radio"/> Other (Please Specify Below)</p> <p>Please specify how the LEA allocates funds for professional development if "Other" was selected above.</p> <p>Schools use SBB funds to address individual need:</p>
<p>* How does the LEA allocate funds for technology?</p> <p><input type="radio"/> By ADM</p> <p><input checked="" type="radio"/> By School</p> <p><input type="radio"/> By Request</p> <p><input type="radio"/> Other (Please Specify Below)</p> <p>Please specify how the LEA allocates funds for technology if "Other" was selected above.</p>
<p>* How does the LEA allocate funds for Supplies and Materials?</p> <p><input type="radio"/> By ADM</p> <p><input checked="" type="radio"/> By School</p> <p><input type="radio"/> By Request</p> <p><input type="radio"/> Other (Please Specify Below)</p> <p>Please specify how the LEA allocates funds for supplies and materials if "Other" was selected above.</p>

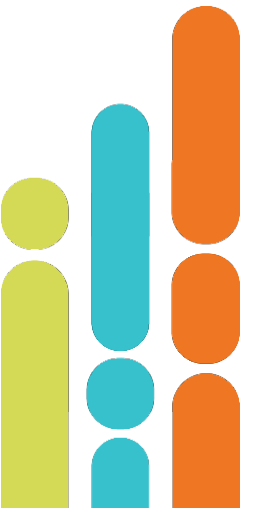


Initial Review – Part One



Title I, Part A SNS Initial Review, Step One

- Fiscal consultants will review the SNS methodology or exemption letter during the FY23 CFA review period.
- The purpose of the initial SNS review in May is to make sure the methodology includes the minimum components:
 - On district letterhead
 - School year
 - Name of schools
 - Student enrollment
 - Grade levels served
 - Student demographic data (if applicable)
 - Factors used to determine funding allocations, including if there are differences by grade band
 - Assurance
 - Signature of director or designee
 - Date signed
 - Staffing model for all positions at the schools (example based on enrollment)



Title I, Part A SNS Initial Review, Step One

- School Personnel minimum:
 - Principal(s)
 - Assistant principal(s)
 - Regular classroom teachers (include all staff that provide direct instruction to students)
 - CTE
 - ELL
 - Art, Music and PE
 - Nurses
 - Educational Assistants
 - Guidance counselor(s)
 - Librarian(s)
 - Special Education teachers and educational assistance-need to include language based on individual student needs



Title I, Part A SNS Initial Review, Step One

- Non-personnel minimum:
 - Instructional supplies and materials allocated to schools (this would include at a minimum 71100-429).
 - Technology: If technology funds are not distributed to schools, the methodology needs to include a statement that devices are purchased at the district level as needed.
 - **New** Professional development (PD): If PD funds are not distributed to the schools, the methodology needs to include a statement that PD is funded at the LEA level as needed.



Title I, Part A SNS Initial Review, Step One

- All pre-K data must be excluded from the SNS methodology.
 - Do not include:
 - pre-K in the grade spans
 - enrollment for pre-K
 - pre-K personnel
 - pre-K non-personnel data

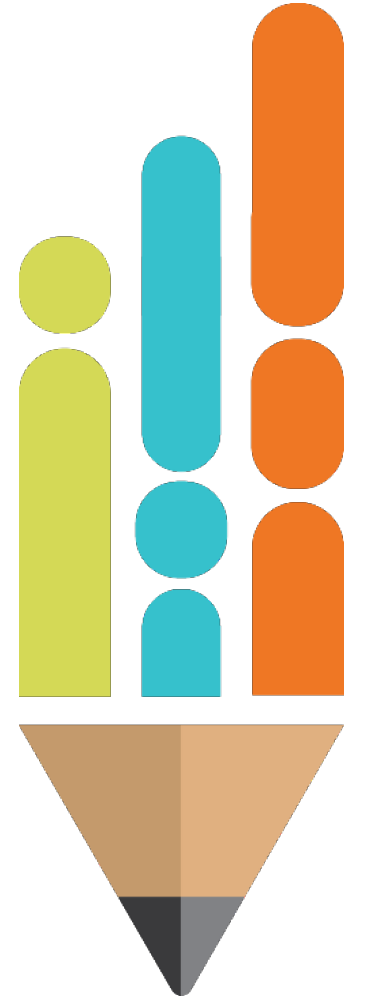


Monitoring – Part Two



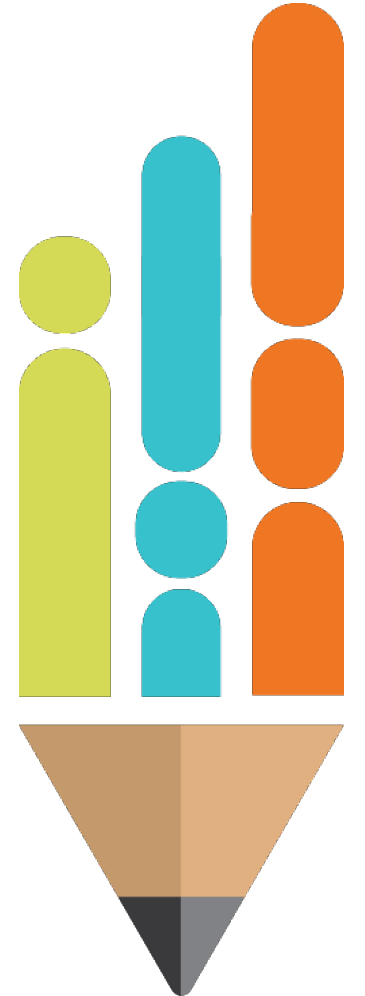
Title I, Part A SNS Second Review, Step Two

- Step two of the SNS review is completed during level three fiscal monitoring.
- In early fall, the Federal Programs and Oversight Team (FPO) will notify LEAs that will receive SNS monitoring as part of their level three fiscal monitoring.
- Recap:
 - The initial SNS review is conducted through the CFA to verify that all minimum required components are included.
 - The second SNS review is completed during level three fiscal monitoring to ensure that the approved methodology is being implemented.



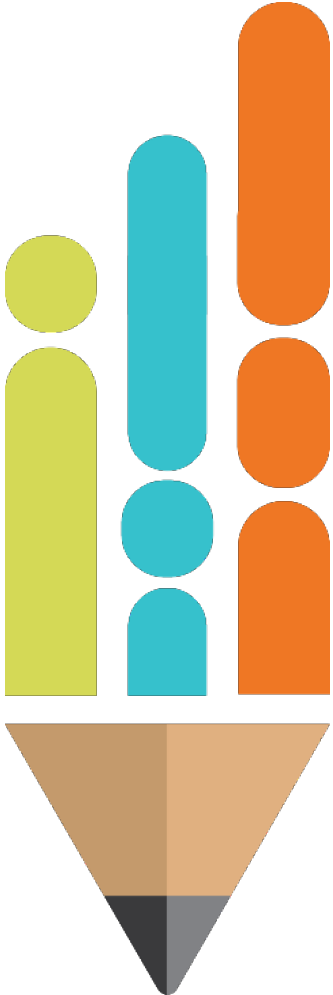
Title I, Part A SNS Monitoring, Step Two

- During SNS monitoring, multiple schools per grade span are selected to ensure that state and local funds provide the resources indicated in the methodology.
- The following items are needed to test personnel:
 - Staff listings by school detailing names of employees, positions and grade or grade span taught by regular classroom teachers.
 - Enrollment by school and grade is used for dividing ratios specified to determine the number of each type of position.
 - General purpose (fund #141) payroll ledger, verifying that each school is paying the number of each type of position indicated in the previous step.



Staffing Template

Staff Listing for SNS Methodology Review					
LEA Name:		Volunteer County			
School Name:		Volunteer Elementary			
School Grade Span:		K-5			
Instructional personnel includes all <i>licensed classroom teachers, educational assistants, and other licensed personnel</i> assigned to the school who provide services that support instruction: <i>principals, assistant principals, instructional coaches, librarians, music, art, and physical education teachers, guidance counselors, nurses and speech therapists</i>					
Do not include special education or pre-school personnel.					
1		2	3	5	6
LAST Name of Employee	FIRST Name of Employee	Position	Grade	Federal FTE	State/local FTE



Title I, Part A SNS Monitoring

- Staffing verification continued:
 - To properly account for the duty-free period:
 - Elementary schools: Art, music and PE teachers have their own staffing ratios and are not counted with regular classroom teachers when verifying the number of teachers per grade
 - Middle and high schools: Total number of all teachers is multiplied by a fraction
$$\frac{\text{Number of class periods minus one}}{\text{Number of class periods}}$$
In a 5-period day, the fraction would be $\frac{4}{5}$



Title I, Part A SNS Monitoring



- Non-personnel funding allocation:
 - At a minimum, the methodology shall specify the amount of instructional supplies and materials allocated to schools. This would include 71100-429 (BEP funding for teachers, library, paper etc.).
 - Methodology shall indicate the budgeted line items that correspond to the non-personnel allocation.
 - Fiscal consultants conducting the monitoring will multiply the per-pupil funding amount by the school enrollment and total. They will match this amount to the total budgeted by line item in the general-purpose budget.

- Additional considerations:
 - Professional development allocations to schools
 - Technology allocations to schools
 - Other specific allocations to schools

Title I, Part A SNS Monitoring Spreadsheet

- Spreadsheet used to calculate school personnel positions and to record actual number hired by position

Voluntary Elementary							
		ADMs: 160	Poverty 67%				
Grades	<u>K</u>	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	Total
Enrollment	26	27	25	31	19	32	160
Funding Level ratio (District requirement)	1:20	1:20	1:20	1:20	1:25	1:25	
Teachers generated (FTE)	1.3	1.35	1.25	1.55	0.77	1.28	7.50
Staff listing provided by LEA	3	2	2	2	2	2	13.00
Teachers verified in #141 payroll	3	2	2	2	2	2	13.00
Difference in meth versus ePlan							
	0.00	0.00	0.00	0.00	0.00	0.00	
Additional items in Methodology:	FTE Staff Listing	Payroll					
Principal-1 per school	1.00	1.00					
Assistant Principal- 1 per school	2.00	2.00					
ESL Teacher- K-5 Ratio 1:35	1.00	1.00					
Related Arts- PE 1 per school- Music 1 per school > 150	2.00	2.00					
Educational Assistants- 3 per school	4.00	4.00					
Librarian 1 per school > 200	2.00	2.00					
Counselor- .75 > 200 enrollment	0.00	0.00					
Interventionist 2 positions		2.00					



Title I, Part A SNS Monitoring Spreadsheet

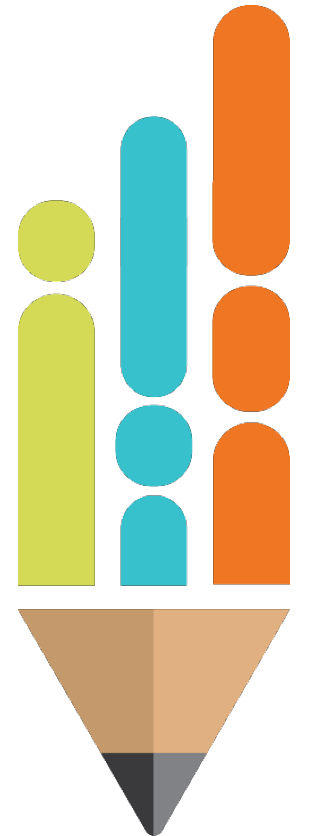
- Spreadsheet used to calculate school personnel positions and to record actual number hired by position

ABC Voluntary Elementary							
	ADMs: 160		Poverty 67%				
Grades	<u>K</u>	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	Total
Enrollment	26	27	25	31	19	32	160
Funding Level ratio (District requirement)	1:20	1:20	1:20	1:20	1:25	1:25	
Teachers generated (FTE)	1.3	1.35	1.25	1.55	0.77	1.28	7.50
Staff listing provided by LEA	2	2	2	2	2	2	12.00
Teachers verified in #141 payroll	2	2	2	2	2	2	12.00
Difference in meth versus ePlan							
	0.00	0.00	0.00	0.00	0.00	0.00	
Additional items in Methodology:	FTE Staff Listing	Payroll					
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Librarian 1 per school > 200	2.00	2.00					
Counselor- .75 > 200 enrollment	0.00	0.00					
Interventionist 2 positions		2.00					



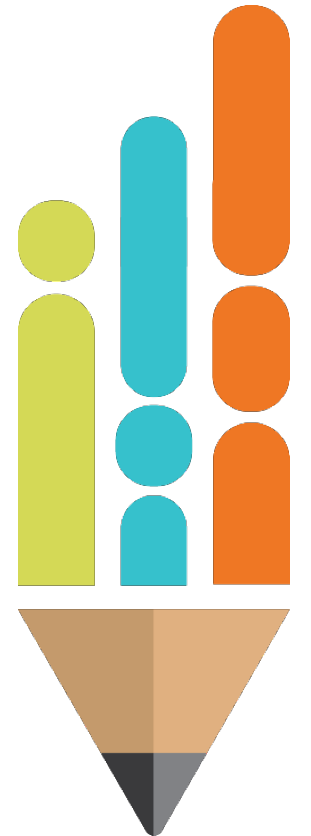
Title I, Part A SNS Monitoring, LEA Examples

1. The LEA needs to review teacher staffing at Voluntary Elementary for Kindergarten. There is an extra teacher that exceeds the ratio and is not equal to ABC Voluntary Elementary.
 - Possible resolutions: Hire an additional teacher at ABC Voluntary Elementary, move the Kindergarten teacher to a different school or grade, or eliminate the position.
2. The LEA needs a methodology for interventionist positions for each school and/or grade span.
 - Possible resolutions: Add interventionist positions to the methodology or use another approved funding source.



Title I, Part A SNS Monitoring, LEA Examples

3. The LEA needs to review educational assistant (EA) ratios in the methodology. These are not being followed as stated in the methodology.
 - Possible resolutions: Since both schools are elementary (K-5) with the same enrollment, the methodology for the number of educational assistants must be the same. This can be corrected by adding an EA to one of the schools, moving an EA to another school, or eliminating the additional EA position.
4. The LEA needs to change the methodology regarding assistant principals.
 - Possible resolutions: Revise the methodology by adding two assistant principals per elementary school or eliminate the second assistant principal position from both elementary schools.





Reminders

- Review and revise your methodology as needed.
- Have continuous conversations regarding staffing.
- Once you meet the test, all Title I school expenditures are supplemental.
- SNS initial review is part of the CFA in May.
- SNS second review is part of the fiscal level three monitoring.

Resources





ePlan > TDOE Resources

- ePlan > TDOE Resources > Fiscal – District Technical Assistance

Fiscal - District Technical Assistance

Cross-Cutting Fiscal Materials

2021 Spring Fiscal Workshop

Templates for Uploading into ePlan

SNS Resources

- ePlan > TDOE Resources > ESSA Information, Guidance, PPTs, & Webinars
 - [Title I, Part A Supplement, Not Supplant FAQ](#)
 - [SNS Guidance](#)
 - [Title III, Part A SNS Guidance](#)



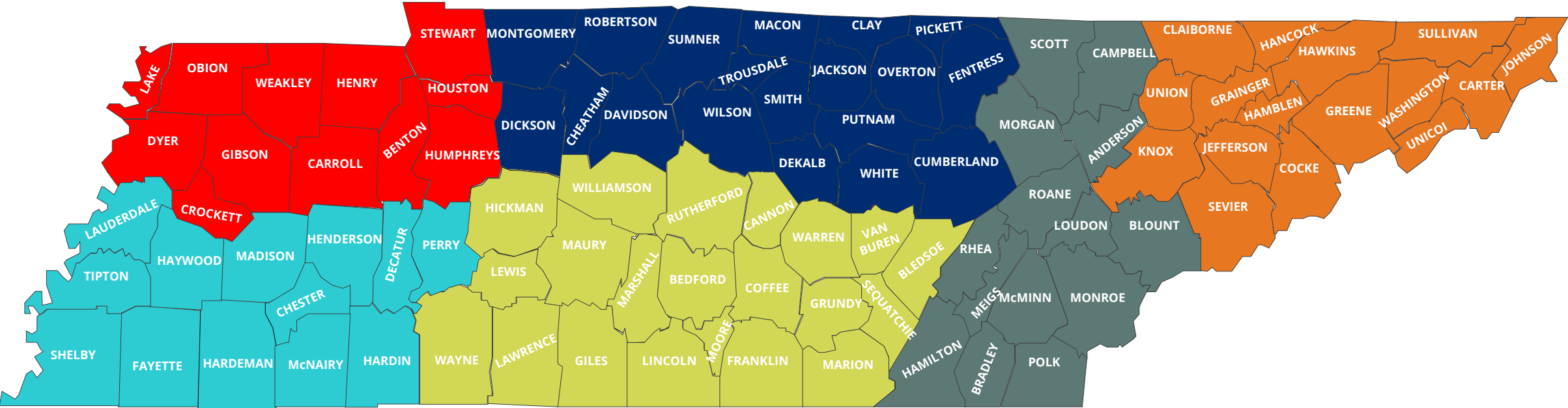


Office Hours

- Local Finance holds office hours weekly on Tuesdays from 10 – 11 a.m. CT | 11 a.m. – 12 p.m. ET.
 - Join on your computer or mobile app: [Click here to join the meeting](#)
 - Or call in (audio only): (615) 270-9704
 - Phone Conference ID: 478 640 594#
- ESSA and IDEA office hours are held weekly on Mondays from 12 – 1 p.m. CT | 1 – 2 p.m. ET.
 - Join on your computer or mobile app: [Click here to join the meeting](#)
 - Or call in (audio only): (615) 270-9704
 - Phone Conference ID: 184 439 008#

Regional Fiscal Consultant District Map

As of 8/16/2022



1	2	3	4	5	6
<p>Vacant</p>	<p>Holly Kellar Holly.Kellar@tn.gov (731) 991-4234</p>	<p>Rob Mynhier Robert.Mynhier@tn.gov (615) 238-1008</p>	<p>Taffe Bishop Taffe.Bishop@tn.gov (423) 677-1405</p>	<p>Vacant</p>	<p>Jill Lewis Jill.Lewis@tn.gov (629) 259-1645</p>

ESSA and IDEA Divisional Coordinators Contact Information

▪ ESEA Divisional Coordinators

- **Heather Farley** | Director of ESEA Oversight
Heather.Farley@tn.gov
- **Lynn Dotson** | West TN Coordinator
Lynn.Dotson@tn.gov
- **Joann Runion** | Middle TN Coordinator
Joann.Runion@tn.gov
- **Henry LaFollette** | East TN Coordinator
Henry.LaFollette@tn.gov

▪ IDEA Divisional Coordinators

- **Jamie Eldridge** | Director of ESEA Oversight
Jamie.Eldridge@tn.gov
- **Janet Michelle Mansfield** | West TN Coordinator
Janet.Mansfield@tn.gov
- **Brett Printz** | Middle TN Coordinator
Brett.Printz@tn.gov
- **Melanie Lamberson** | East TN Coordinator
Melanie.Lamberson@tn.gov



Questions?

Fraud, Waste or Abuse

Citizens and agencies are encouraged to report fraud, waste, or abuse in State and Local government.

NOTICE: This agency is a recipient of taxpayer funding. If you observe an agency director or employee engaging in any activity which you consider to be illegal, improper or wasteful, please call the state Comptroller's toll-free Hotline:

1-800-232-5454

Notifications can also be submitted electronically at:

<http://www.comptroller.tn.gov/hotline>

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SKILLS AND KNOWLEDGE

