

# How to Maximize Federal Dollars



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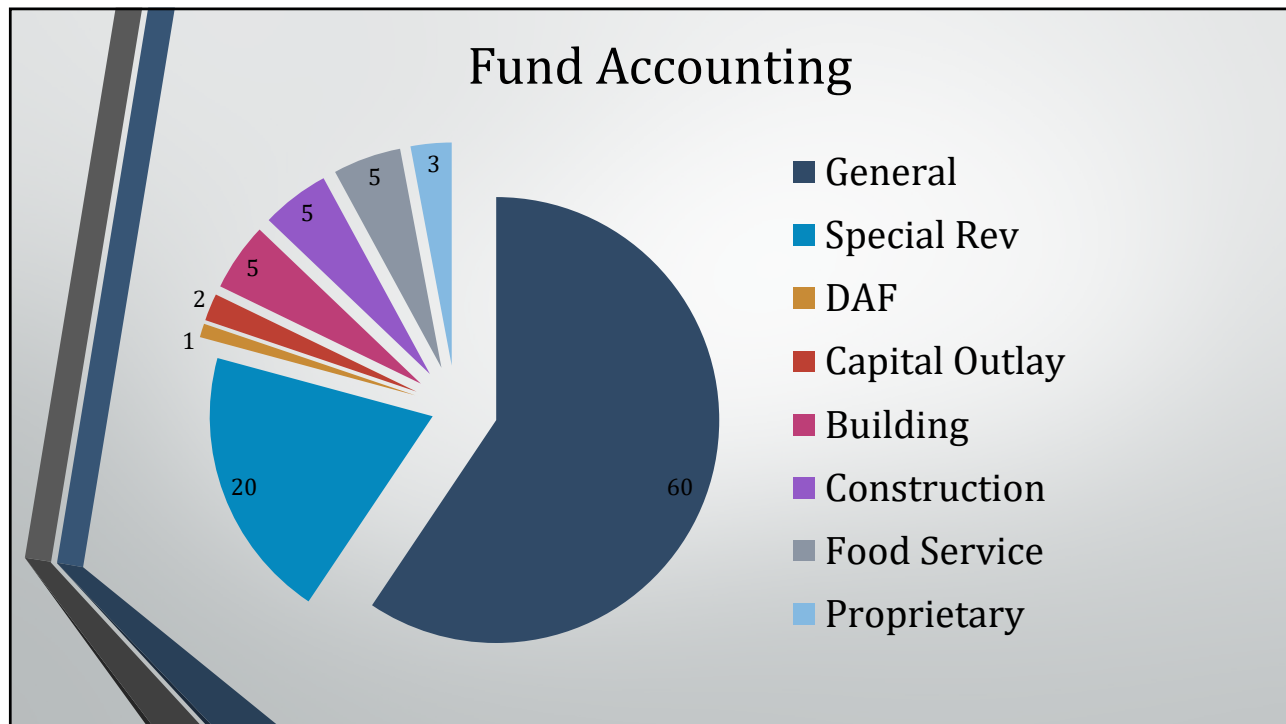
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## Session Objectives

- After this session you will have an understanding of:
  - Makeup of Fund 2
  - Federal Revenue sources
  - Restrictions on Federal Funds
  - Funding matrix's in regards to Federal Funds
  - How to spend Federal Funds to maximize your dollars

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### Get to know Fund 2 – Special Revenue Fund

- Fund 2 is comprised of grants
  - Local
  - State
  - Federal
- Restricted
  - Granted and awarded for a specific purpose
  - Supplement General Fund, not supplant (CARES Act and Coronavirus Relief Funds are not subject to this restriction)
- Competitive vs. Noncompetitive

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## Federal Funds in Fund 2

- Funds flow from the US Department of Education to the State
  - Various calculations used for allocations:
    - ADA, Poverty, Home status, Capita per square mile, LEP – Language English Proficient, etc.
- Federal Grants
  - IDEA B Individuals with Disabilities Education Act (337X)
  - IDEA – Preschool (343X)
  - Title I – Part A (310X)
  - Title I – Part C Migrant (311X)
  - Title I – Part D Neglected & Delinquent (314X)
  - Title II – Part A Teacher Quality (401X)
  - Title III – LEP (345X)
  - Title IV – Student Support (552X)
  - Title V – Rural and Low Income (350X)
  - Perkins CTE (348X)

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## Federal Funds in Fund 2

- Newer Federal Grants brought on by COVID-19
  - CARES Act
    - ESSER I (613F)
    - ESSER Equitable Services (613FP)
    - Digital Learning Coaches (613FD)
    - GEER (633F)
    - GEER Equitable Services (633FP)
    - Child Care Development Fund (658FC)
    - Child Care Development Start-up Fund (658FP)
  - Coronavirus Relief Fund
    - Last Mile Internet (663G)
  - Consolidated Appropriations Act (January 2021)
    - ESSER II (554G)
    - ESSER II Direct Services (554GD)
    - ESSER II State Set Aside (554GS)
  - The American Rescue Plan Act (2021)
    - ESSER III (473G)

\*\*These are the only funds with guidance as of April 20, 2021.

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## IDEA B Individuals with Disabilities Act (337X)

- Federal Regulation establishes requirements for providing a free, appropriate, public education (FAPE) for children identified as eligible for special education services.
- Based on December 1 Child Count.
- To provide funds for excess costs in relation to students with special needs.

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## Title I Part A (310X)

- Seeks to improve the academic achievement of the disadvantaged.
- Provides financial assistance through state educational agencies to local educational agencies and schools with high numbers or percentages of students from low-income families.
- The district must use Title I funds only in schools that have been selected for services through allowable procedures.
- Expenses may include: Coordinator/Director/Clerical, Teachers, Instructional Assistants, program supplies and materials.

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## Title I Part C Migrant (311X)

- Federal Entitlement Program
- Eligibility to highly mobile children up to and through age 21
- Expenses may include: Director, Coordinator, Clerical, Recruiter/Advocate, Summer Schools, Tutoring, Bilingual & Multicultural instruction, Transportation to and from social service needs

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## Title I Part D Neglected & Delinquent (314X)

- The purpose is to improve educational services for children and youth in local, tribal, and state institutions for neglected and delinquent children and youth so that those children have the opportunity to meet challenging state academic standards.
- To provide such children and youth with services to make a successful transition from institutionalization to further schooling or employment.
- To prevent at-risk youth from dropping out of school, and to provide dropouts, and children and youth returning from correctional facilities or institutions for neglected or delinquent children and youth, with a support system to ensure their continued education and the involvement of their families and communities.
- Expenses may include: Principal/Director of Day Treatment, Clerical, Teachers, Instructional Assistants, program supplies and materials.

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## Title II Part A Teacher Quality (401X)

- To provide supplemental resources to school districts to support systems of support for excellence in teaching and leadership.
- Expenses may include: Recruiting, hiring and retaining teachers; professional learning/development; mentor program.

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## Title III Limited English Proficient (345X)

- Funds for students where home language is not English or are Limited English Proficient.
- Mandatory home language survey given to students.
- Expenses may include: Tutor salary expenses, resource materials.

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## Title IV Student Support and Academic Enrichment (552X)

- Provide all students with access to a well rounded education.
- Improve school conditions for student learning.
- Improve the use of technology in order to improve the academic achievement and digital literacy of all students.
- Expenses may include: School Resource Officer, technology equipment/hardware, mental health professionals, resources to support the above points.

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## Title V Rural and Low Income (350X)

- 2 ways to qualify:
  - Small rural school achievement – ADA of less than 600 and only serves schools with a locale code of 7 or 8.
  - 20% of students below the poverty line and serves schools with a locale code of 6, 7 or 8 (for districts that do not meet the first qualification).
- Expenses may include: teacher recruitment and retention, professional development, parent involvement activities, or any other expenses allowable in other Title funds.

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## Perkins Career & Technical Education (348X)

- Designed to improve and expand services for students enrolled in CTE programs.
  - Examples of programs: Automotive, Health Care, Culinary, Engineering, Marketing, Family and Consumer Science, Business, Horticulture, Fashion, Animal Science, Web Development, etc.
- Funds are for improvement and not to maintain current programs.
- Funds are used to link secondary and postsecondary education.
- Expenses may include: software, hardware, instructional materials, equipment, teacher training, etc. Not allowable: consumable supplies.

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## Elementary and Secondary School Emergency Relief Fund I (ESSER I)(613F) and Equitable Services (613FP)

- Designed to help offset the impact of COVID-19 on school districts.
- Based off of Title I Part A Allocation to school districts.
- Eligible expenses dating back to March 13, 2020.
- Funds available for use through September 30, 2022.
- Expenses may include: almost anything as long as you are using the funds to react to, prevent, or limit the spread of COVID-19.
  - Most districts put a large amount of these funds toward technology for their students to learn virtually from home.

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## Digital Learning Coaches (613FD)

- Designed to help offset the cost of adding an additional position just for Digital Learning positions.
- Must complete an application for reimbursement.
- Eligible expenses from July 1, 2020 – June 30, 2022
- Expenses may include: Certified Staff to manage Digital Learning in the District.

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## Governors Emergency Education Relief Fund (GEER) (633F)

- Designed to help offset the impact of COVID-19 on school districts in relation to the quality of remote instruction.
- Based off of Title I Part A Allocation to school districts.
- Eligible expenses dating back to March 13, 2020.
- Funds available for use through September 30, 2022.
- Expenses may include: Software, Hardware, Food Service, etc.

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## Last Mile Internet (663G)

- Designed to provide eligible low-income students with wireless and wired monthly internet service for school-related work and activities.
- Based off of free/reduced lunch data from the 2018-19 school year, with a minimum award of \$2,250.
- Eligible expenses dating back to March 1, 2020.
- Funds available for use through September 30, 2021.
- Expenses may include: Wired Access, Wireless Access, Satellite Access, Maintenance/Repair.

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## Elementary and Secondary School Relief Fund II (ESSER II) (554G) Direct Services (554GD)

- Designed to help offset the impact of COVID-19 on school districts.
- Based off of Title I Part A Allocation to school districts.
- Eligible expenses dating back to March 13, 2020.
- Funds available for use through September 30, 2023.
- Expenses may include: almost anything as long as you are using the funds to react to, prevent, or limit the spread of COVID-19.
  - If a district wants to try to receive additional state set-aside funding, they must utilize 85% of ESSER II toward expenses that are considered Direct Services.

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## ESSER II State Set Aside (554GS)

- Designed to help offset the impact of COVID-19 on school districts.
- Must utilize 85% of ESSER II Funds toward Direct Services to qualify.
- \$75/student based off of current ADA.
- Eligible expenses dating back to March 13, 2020.
- Funds available for use through September 30, 2023.
- Expenses may include: almost anything as long as you are using the funds to react to, prevent, or limit the spread of COVID-19.

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## ESSER III (473G)

- Designed to help offset the impact of COVID-19 on school districts.
- Must utilize 20% to offset learning loss due to shutdowns from COVID-19.
- Based off of Title I Part A Allocation to school districts.
- Eligible expenses dating back to March 13, 2020.
- Funds available for use through September 30, 2024.
- Expenses may include: almost anything as long as you are using the funds to react to, prevent, or limit the spread of COVID-19.

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## Federal Funds Restrictions

- Meant to supplement local and state revenue, not supplant.
- Most have a very specific use, and cannot be used otherwise.
- Plans and budgets are entered into GMAP (KDE's Grant Management Application & Planning System), and must be adhered to.
  - Entered by the district's Federal Grant Coordinator; approved by the Finance Officer, approved by the Superintendent, approved by KDE's Grant Coordinator over that specific federal grant.
- Must utilize the funding matrix in order to spend funds appropriately for the intended use of the grant.
  - <https://education.ky.gov/districts/fin/Pages/Federal-Grants.aspx>

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## Funding Matrix

MUNIS Object Class	MUNIS Object Code	Allowable Expenditures (MUNIS Program Code)	ESSA Title I Part A Improving Basic Programs 310x	ESSA Title I Part C Migrant Education 311x	ESSA Title I Part D Neglected and Delinquent Subpart 1 State Agency Programs 313x & 313x(T)	ESSA Title I Part D Neglected and Delinquent Subpart 2 Local Agency Programs 314x	ESSA Section 1003 School Improvement 320x	Individuals With Disabilities Education Act IDEA - Basic IDEA Preschool 337x & 343x
0100-Salaries-School Employee	0110	Certified Services - (Contract)	Yes, to provide Title I services in accordance with Needs Assessment, Components of Title I Program, Supplement-Non-Supplant Requirement.	Yes, if to provide program services in accordance with Title I, Part C, Sections 1301 & 1306 of ESSA.	Yes, to provide services as stated in the purpose of this subpart (Section 1411 of ESSA) and in accordance with the supplement-not-supplant requirement.	Yes, to provide services as stated in the purpose of this subpart (Section 1421 of ESSA).	Yes, to provide services in conjunction with the approved school improvement funds application.	Yes, if an excess cost of providing special education and related services, and meets IDEA-B priorities along with Maintenance of Fiscal Effort (MoFE), Non-Supplanting and Excess Cost requirements.
0100-Salaries-School Employee	0111	Extended Days - (Contract)	Yes, to provide Title I services in accordance with Needs Assessment, Components of Title I Program, Supplement-Non-Supplant Requirement.	Yes, if to provide program services in accordance with Title I, Part C, Sections 1301 & 1306 of ESSA.	Yes, to provide services as stated in the purpose of this subpart (Section 1411 of ESSA) and in accordance with the supplement-not-supplant requirement.	Yes, to provide services as stated in the purpose of this subpart (Section 1421 of ESSA).	Yes, to provide services in conjunction with the approved school improvement funds application.	Yes, if an excess cost of providing special education and related services, and meets IDEA-B priorities along with MoFE, Non-Supplanting and Excess Cost requirements.
0100-Salaries-School Employee	0112	Extra Duty - (Contract)	Yes, to provide Title I services in accordance with Needs Assessment, Components of Title I Program, Supplement-Non-Supplant Requirement.	Yes, if to provide program services in accordance with Title I, Part C, Sections 1301 & 1306 of ESSA.	Yes, to provide services as stated in the purpose of this subpart (Section 1411 of ESSA).	Yes, to provide services as stated in the purpose of this subpart (Section 1421 of ESSA).	Yes, to provide services in conjunction with the approved school improvement funds application.	Yes, if an excess cost of providing special education and related services, and meets IDEA-B priorities along with MoFE, Non-Supplanting and Excess Cost requirements.
0100-Salaries-School Employee	0113	Other Certified - (Not part of Contract)	Yes, to provide Title I services in accordance with Needs Assessment, Components of Title I Program, Supplement-Non-Supplant Requirement.	Yes, if to provide program services in accordance with Title I, Part C, Sections 1301 & 1306 of ESSA.	Yes, to provide services as stated in the purpose of this subpart (Section 1411 of ESSA).	Yes, to provide services as stated in the purpose of this subpart (Section 1421 of ESSA).	Yes, to provide services in conjunction with the approved school improvement funds application.	Yes, if an excess cost of providing special education and related services, and meets IDEA-B priorities along with MoFE, Non-Supplanting and Excess Cost requirements.
0100-Salaries-School Employee	0114	National Teacher Certification	No	No	No	No	No	No
0100-Salaries-School Employee	0115	Certified Undetermined Pay	Yes, to provide Title I services in accordance with Needs Assessment, Components of Title I Program, Supplement-Non-Supplant Requirement.	No	No	No	No	No

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## Salaries/Fringe in Federal Grants

- Salaries/Fringe in a Federal Grant are going to cost your district more money than if they are coded to a State Grant or Local Funds.

Example:

Teacher salary of \$60,000 must also include the following fringe amounts for a year:

Deduction:	Local/State:	Federal:	Difference:
Medicare (1.45%)	\$870	\$870	\$0
TRS (3%/16.105%)	\$1,800	\$9,663	\$7,863
Federal Admin Fee	\$0	\$96	\$96
Federal Life Insurance Fee	\$0	\$12	\$12
Federal Health Insurance*	\$0	\$2,100 - \$16,108*	\$2,100 - \$16,108*
Total	\$62,670	\$72,741 - \$86,749	\$10,071 - \$24,079

\*Will vary depending on coverage the employee chooses during open enrollment or hire.

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