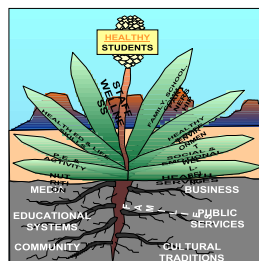




Guide for the  
**Student Support and Academic Enrichment (SSAE) Grant**

Title IV Part A of the Elementary and Secondary Education Act (ESEA)  
as amended by the Every Student Succeeds Act (ESSA)



A Production of the Safe and Healthy Schools Bureau  
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## Safe and Healthy Schools Bureau

The Safe and Healthy Schools Bureau (SHSB) administers multiple programs for the Public Education Department. Among other things, bureau programs include:

- **Student Support and Academic Enrichment Grant:** An ESEA formula-based grant to support well-rounded education, student health and safety, and the effective use of technology.
- **The Expectant and Parenting Youth (EPY) Grant:** An Office of Adolescent Health grant to support expectant and parenting youth to succeed in school. The EPY grant supports a collaboration with Socorro Consolidated Schools and GRADS classrooms around the state.
- **Medicaid School-Based Services:** Reimbursement for eligible services that schools may provide to students.
- **Healthy Schools Grant:** A Center for Disease Control grant that supporting healthy eating, physical activity, and management of chronic diseases.
- **Title IX:** Gender equity in schools
- **Safe Schools:** Review and evaluation of required Safe Schools Plans along with statewide training
- **School Wellness:** Review and evaluation of School Wellness Plans along with statewide training
- **Behavioral Health:** Technical assistance and professional development support on social and emotional learning, suicide prevention, bullying prevention, and other emotional wellness initiatives

### Safe and Health Schools Bureau Staff

An updated list of the Safe and Healthy Schools Bureau can be found on the Safe and Healthy Schools web [page](#).

## SSAE: Purpose of the Grant

The SSAE is part of the Elementary and Secondary Education Act (ESEA). The ESEA was signed into law in 1965 by President Lyndon B. Johnson to provide additional resources for vulnerable students as part of Johnson’s “War on Poverty.” The ESEA emphasizes equal access to education and reducing achievement gaps ([https://en.wikipedia.org/wiki/Every\\_Student\\_Succeeds\\_Act](https://en.wikipedia.org/wiki/Every_Student_Succeeds_Act)).

The ESEA was reauthorized in 2002 as the No Child Left Behind Act and again in 2015 as the Every Student Succeeds Act (ESSA). The SSAE grant is Title IV Part A of the ESSA and targets three areas that may affect outcomes for student subpopulations.

To support reductions in achievement gaps, the SSAE provides supports for districts in well-rounded education, safe and healthy students, and effective use of technology (more information is available in the respective sections of this guide).

The SSAE is apportioned to states, districts, and state-chartered charter schools based on the number of students from low-socio economic status (more information on allocation of SSAE funds is available in the Allocation section).

## Grant Award Calculations

The SSAE is a formula grant awarded to states based on their allocation of Title I funds for the previous year. New Mexico's share of the SSAE award is proportionate to its share of the Title I grant, with the caveat that New Mexico will never receive less than half of one percent of the total SSAE award (4103 (b)).

Similarly, within the state, districts and state-chartered charter schools (subgrantees) receive SSAE allocations based on their proportion of the prior year's Title I final award for NM, with the caveat that no award will be less than \$10,000 (4105 (a)). If a district or state-chartered charter school did not receive a Title I allocation or if they declined a Title I award in the prior year they are not eligible to receive a Title IV award. As such, newly established state-chartered charter schools are not eligible for a Title IV award.

In order to meet the \$10,000 minimum allocation for each eligible subgrantee, all subgrantees with larger awards have their awards proportionately (ratably) reduced (4105 (b)).

A district and state-chartered charter school may choose to form a consortium with other subgrantees, combining their SSAE awards to jointly carry out SSAE activities (4105(a)(3)). In New Mexico, a regional educational cooperative has served as a consortium. Subgrantees who form a consortium are still allocated at least \$10,000 even though the aggregate award could be larger than the required minimum.

## Annual Cycle of the SSAE Grant:

|                      |   |
|----------------------|---|
| <p><b>SPRING</b></p> | <ul style="list-style-type: none"> <li>● Subgrantees complete evaluation of SSAE activities to determine effectiveness.</li> <li>● Preliminary awards are provided to LEAs (including state charters) in the spring for the upcoming school year.</li> <li>● Consultation with the stakeholder groups required in 4106(c) continues.</li> <li>● Consultation with local private, non-profit schools occurs.</li> <li>● Comprehensive needs assessment (if required) is completed.</li> <li>● Eligible districts and state-chartered charter schools complete an application describing how the subgrantee proposes to use the award. This application is typically due in May. Budgets aligning with this application are submitted at this time through OBMS.</li> </ul> |
| <p><b>SUMMER</b></p> | <ul style="list-style-type: none"> <li>● Each subgrantee’s application goes through a review process during the summer months, and upon final PED approval, documentation of approval is sent to the subgrantee. Staff reviewing applications contact subgrantee staff for clarification and additional information necessary to approve the application.</li> </ul>  |
| <p><b>FALL</b></p>   | <ul style="list-style-type: none"> <li>● Subgrantees are required to report on prior year expenditures and activities from the SSAE grant. Reporting must include the amount spent in each of the expenditure categories: well-rounded education, safe and healthy students, and effective use of technology.</li> </ul>  |
| <p><b>WINTER</b></p> | <ul style="list-style-type: none"> <li>● Final awards for each LEA are calculated. Districts must adjust their budgets to account for amounts carried over or unspent from the previous year, and for final awards. LEAs will receive carryover letters from the PED informing them of the amount that must be budgeted. Along with the updated budget, a description of how the LEA proposes to use these funds must be provided.</li> <li>● Subgrantee consultation with the stakeholder groups required in 4106(c) should begin.</li> </ul>  |

## Consultation and Planning

Continued consultation (before, during and after the application development process) with a variety of stakeholder groups is a requirement for SSAE subgrantees (4106(c)). Stakeholder groups for which continued consultation is required include:

- 1) parents,
- 2) teachers,
- 3) principals,
- 4) other school leaders,
- 5) specialized instructional support personnel,
- 6) students,
- 7) community based organizations,
- 8) local government representatives (which may include a local law enforcement agency, local juvenile court, local child welfare agency, or local public housing agency),
- 9) Indian tribes or tribal organizations that may be located in the region served by the local educational agency (where applicable),
- 10) charter school teachers, principals, and other school leaders (if such agency or consortium of such agencies supports charter schools),
- 11) others with relevant and demonstrated expertise in programs and activities designed to meet the purpose of this subpart.

Continued consultation with stakeholder groups is an SSAE requirement. Continued consultation provides stakeholders with the opportunity to provide input *prior to* program decisions being made. A single consultation event cannot satisfy the continued consultation requirement. To ensure meaningful participation with the required groups, there should be multiple meetings that occur throughout the year. Maintain sign-in sheets and agendas from consultation events. Multiple dates for consultation events with each group listed above will be a required component of the SSAE application.

## Comprehensive Needs Assessment

SSAE program planning should be integrated into a subgrantee's overall program planning, and should address needs identified in a subgrantee's comprehensive needs assessment or strategic plan. A comprehensive needs assessment is required for every subgrantee with an award of \$30,000 or more (4106(d)).

The comprehensive needs assessment must specifically address:

- 1) access to, and opportunities for, a well-rounded education for all students;
- 2) school conditions for student learning in order to create a healthy and safe school environment;  
and
- 3) access to personalized learning experiences supported by technology and professional development for the effective use of data and technology.

The comprehensive needs assessment must be completed every three years (4106(d)(3)).



## SSAE Reporting

Public reporting on how subgrantees are spending SSAE funds, including the degree to which subgrantees have made progress on the objectives and outcomes described in their applications, is a requirement of the grant (4104(a)(2)).

A reporting tool is released in the fall for subgrantees to complete. Subgrantees are required to provide:

- 1) The amount of funds spent in each of the three spending categories (well-rounded education, safe and healthy schools, and effective use of technology),
- 2) A description of the major activities funded by SSAE,
- 3) The objectives identified in the subgrantee's application,
- 4) The degree to which progress has been made on achieving the objectives,
- 5) The outcomes described in the subgrantee's application,
- 6) The degree to which progress has been made on achieving the outcomes.

The New Mexico Public Education Department (NMPED) publishes the data collected from the subgrantees on its website.

## Carryover

Subgrantee awards are expended on the principle of first in/first out. Even after the end of the fiscal year, subgrantees continue to have budget authority for any prior-year Title IV Part A funds. However, current-year budget authority is reduced by the amount of unspent funds from prior years. Subgrantees will have full budget authority for current year and carry over funds, once the NMPED has calculated carryover and final award amounts and has mailed the carryover letters to subgrantees, which typically happens in the winter.

For instance, consider Example District's budget (Table 1) in July of 2019 if the school has had three years of \$10,000 awards and requested reimbursement for \$5,000 in school year 17-18 and \$4,000 in school year 18-19. On July 1<sup>st</sup>, 2019 the school would have no budget authority for the 19-20 award, but would have \$1,000 in budget authority for the 17-18 award, as well as \$9,000 in budget authority for the 18-19 award. Assuming no other funds were spent until a carryover BAR was approved in February, the school would then have budget authority for \$20,000 remaining in funds from 18-19 and 19-20, while the \$1,000 in 17-18 funds would have expired.

**Table 1:**

| <b>School Year</b> | <b>Award Amount</b> | <b>Amount Requested for Reimbursement</b> | <b>Amount of Award Remaining</b> | <b>Budget Authority in July of 2019</b> | <b>Budget Authority after Carryover BAR</b> |
|--------------------|---------------------|---|----------------------------------|---|---|
| 17-18              | \$10,000            | \$5,000                                   | \$1,000                          | \$1,000                                 | \$0   |
| 18-19              | \$10,000            | \$4,000                                   | \$10,000                         | \$9,000                                 | \$10,000                                    |
| 19-20              | \$10,000            | -   | \$10,000                         | 0                                       | \$10,000                                    |
| <i>Totals</i>      | <i>\$30,000</i>     | <i>\$9,000</i>                            | <i>\$21,000</i>                  | <i>\$10,000</i>                         | <i>\$20,000</i>                             |

Unlike Title I Part A, which generally requires subgrantees to spend 85% of their grant funds in the first 15 months of the grant, the SSAE grant allows a subgrantee to carry over 100% of grant funds from year to year.

SSAE funds are subject to the Tydings Amendment which provides a subgrantee 27 months to obligate grant funds. To obligate funds, a subgrantee must have a "binding written commitment," or contract, in place for goods or services. Obligating funds for employee salaries happens when services are performed.

Subgrantees have an additional 90 days to liquidate obligated funds, past the 27 months. Liquidation is the payment of an obligation.

Subgrantees with awards larger than \$30,000 must consider the use of funds requirements when budgeting and spending carryover funds. If the requirements that 20 percent of a grant year's award is

used for well-rounded education, that 20% is used for safe and healthy students, and that an amount greater than zero is used for effective use of technology, have not been met in the year the award was made, then carryover funds must be used to meet those requirements (*see Use Requirements pg. 15*). The Title IV Part A content area use requirements are to be met based on an LEA's fiscal year allocation, rather than by the fiscal year in which the funds are expended. However, if the content area percentage requirements have been met in the year the award was made, then the subgrantee may use carryover funds for any of the three categories as best meets the subgrantee's need, as the categorical use requirements do not apply separately to the portion of the allocation spent in the initial year and then again to any portion of the award carried over and spent in the subsequent year.

While carryover is allowable, funds should be spent expeditiously to provide quality educational programs during the year the grant is made.

## Program Monitoring and Risk Analysis:

Throughout the school year, NMPED staff conduct required monitoring of subgrantee programs. This occurs through desktop reviews, on-site reviews, Request for Reimbursement (RfR) reviews, and Budget Adjustment Request (BAR) reviews.

Program monitoring varies according to risk analysis. Risk analysis is completed annually with the fall reporting tool and determines which subgrantees will receive on-site monitoring, and the percentage of a subgrantee's RfRs that will receive detailed RfR reviews. Risk ratings remain in effect until a new risk analysis is completed.

The risk analysis will consider factors such as:

- 1) Change in district/charter school leader,
- 2) Award size,
- 3) Amount of previous year's award spent,
- 4) Change in federal programs director or SSAE coordinator,
- 5) Submission date for fall report (*not included in risk analysis for FY20*),
- 6) Number of RfRs submitted in the previous year,
- 7) Approval date for the current application,
- 8) Complaints made to the NMPED or to US Department of Education,
- 9) Two or more RfRs reduced or disapproved in previous year,
- 10) Approval date of current year budget.

Ten onsite monitoring visits will be scheduled for the 19-20 school year. Subgrantees will have at least two-week's notice to prepare for onsite monitoring and will be given the monitoring tool in advance of the monitoring visit. The visits will take up to one day and will be attended by teams of two or more NMPED staff. It is suggested that the SSAE coordinator and or federal programs director participate in the visits along with the business manager and any other relevant subgrantee staff.

## Well-Rounded Education (4107)

Well-rounded education is one of three allowable expenditure categories for the SSAE grant. For subgrantees receiving an allocation of \$30,000 or more in SSAE funds, at least 20 percent of the award must be allocated to well-rounded education activities (4106(e)(2)(C)).

Well-rounded education is a broad category. It is defined in ESSA as “courses, activities, and programming in subjects such as English, reading or language arts, writing, science, technology, engineering, mathematics, foreign languages, civics and government, economic, arts, history, geography, computer science, music, career and technical education, health, physical education, and any other subject, as determined by the State or local educational agency, with the purpose of providing all students access to an enriched curriculum and educational experience” (8101(52)).

Expenses for core curriculum programming and remediation are not allowable as part of well-rounded education (4107), as those expenses would be supplanting. However, supplementary expenses related to a core-content course may be allowable. For instance, while it would not be allowable to pay for a math teacher to teach required math courses, it may be allowable to purchase model rockets to explore the mathematics of rocket trajectory in a required math course. While the expense of a teacher is a required expense, the rockets are not and are part of an activity that enriches the curriculum.

Accelerated learning opportunities are expressly allowable in well-rounded education (4107(a)(3)(D)) and include increasing the number of type of Advanced Placement (AP) or International Baccalaureate (IB) classes as well as paying exam fees for low-income students. Expenses related to developing or expanding dual and concurrent enrollment courses are also allowable.

College and career counseling, as well as socio-emotional learning programs, are also allowable under well-rounded education activities (4107(a)(3)).

## Safe and Healthy Students (4108)

Safe and healthy students is the second of three allowable expenditure categories for the SSAE grant. For subgrantees receiving an allocation of \$30,000 or more in SSAE funds, at least 20 percent of the award must be allocated to safe and healthy student activities (4106(e)(2)(D)).

Expenditures in safe and healthy students are meant to improve school conditions for student learning and may address, among other issues, managing chronic diseases in school, obesity, drug use, mental health disorders and support for expectant and parenting youth. Expenditures may also support parent involvement in safe and healthy student activities.

Allowable SSAE expenditures in safe and healthy students generally includes any program or activity that fosters safe, healthy, supportive, and drug-free school environments, including direct student services and professional development and training for school staff. As indicated in the table below from the U.S. Department of Education’s Non-Regulatory Guidance for Student Support and Academic Enrichment, activities allowable in section 4108 may be categorized by topic as: 1) Safe and supportive learning environments; and 2) Student physical and mental health, including substance abuse prevention. Three of the authorized activities--mentoring and school counseling, schoolwide positive behavioral interventions, and pay for success initiatives--are cross-cutting and are applicable to both topics.

Expenditures not allowed under Safe and Healthy Students include infrastructure expenses related to security such as bulletproof glass, door locks, and video monitoring systems. Expenses related to security personnel, such as security guards, are also unallowable.

| <b>Overview of Authorized Topics Under Section 4108 of the <i>ESEA</i>*</b>  |  |
|--|--|
| <b>Safe and Supportive Schools</b>   | <b>Student Physical and Mental Health</b>  |
| <ul style="list-style-type: none"> <li>• Preventing Bullying and Harassment</li> <li>• Relationship-Building Skills</li> <li>• School Dropout Prevention</li> <li>• Re-Entry Programs and Transition Services for Justice Involved Youth</li> <li>• School Readiness and Academic Success</li> <li>• Child Sexual Abuse Awareness and Prevention</li> <li>• Reducing Use of Exclusionary Discipline Practices and Promoting Supportive School Discipline</li> <li>• Suicide Prevention</li> <li>• Violence Prevention, Crisis Management and Conflict Resolution</li> <li>• Preventing Human Trafficking</li> <li>• Building School and Community Relationships</li> <li>• Culturally Responsive Teaching and Professional Development of Implicit Bias</li> </ul> | <ul style="list-style-type: none"> <li>• Drug and Violence Prevention</li> <li>• Health and Safety Practices in School or Athletic Programs</li> <li>• School-Based Health and Mental Health Services</li> <li>• Healthy, Active Lifestyle, Nutritional Education</li> <li>• Physical Activities</li> <li>• Trauma-Informed Classroom Management</li> <li>• Preventing Use of Alcohol, Tobacco, Marijuana, Smokeless Tobacco, Electronic Cigarettes</li> <li>• Chronic Disease Management</li> </ul> |
| <p><b>Cross Cutting Authorized Topics</b><br/>           Mentoring and School Counseling<br/>           Schoolwide Positive Behavioral Interventions<br/>           Pay for Success Initiatives aligned with the purposes of <i>Title IV</i></p>   |  |

## Effective Use of Technology (4109)

Effective use of technology is the final allowable expenditure categories for the SSAE grant. For subgrantees receiving an allocation of \$30,000 or more in SSAE funds, some amount of the award (greater than \$0) must be allocated to effective use of technology (4106(e)(2)(E)).

Allowable 4109 activities focus on increasing effective use of technology to improve the academic achievement, academic growth, and digital literacy of all students. Allowable activities support professional development and training resources that provide for effective use of data and technology.

Professional development activities, including the purchase of books, and other non-digital instructional resources, may support blended learning opportunities for students, sharing of digital (including open-source) resources, and using data to personalize instruction.

No more than 15% of the funds budgeted into the effective use of technology expenditure category may be used to pay for software, devices, digital instructional resources, or infrastructure. For example, a district with a \$100,000 award may allocate up to \$60,000 of its award to section 4109 activities. Of the \$60,000 allocated to section 4109 activities only \$9,000 (15%) may be used to purchase Chromebooks, iPads, software, or other technology infrastructure.

## Use Requirements

For SSAE awards greater than \$30,000 made to districts, charter schools or consortia, at least 20% of funds must be used for activities in well-rounded education (section 4107), at least 20% must be used for activities in safe and healthy students (section 4108), and an amount greater than 0 must be used for activities in effective use of technology (section 4109).

For SSAE awards less than \$30,000, the subgrantee may choose to expend the funds among one or more of the expenditure categories (sections 4107, 4108 and 4109) as best meets the subgrantee's needs.

For all subgrantees, no more than 15% of the award amount spent in effective use of technology (section 4109) may be spent on software, devices, technology infrastructure, and digital instructional resources (media).

The content area use requirements are met based on the grant year of the award, not on the fiscal year in which the funds are expended. For example, subgrantees must meet the SSAE content area spending percentages for the FY19 award, whether those funds are spent in the 18-19 school year or as carryover in the 19-20 school year. The content area percentage requirements do not apply separately to the portion of the allocation spent in the initial year and then again to any portion of the award carried over and spent in the subsequent year.



## Services to Eligible Private School Children

Under section 4106(e)(2)(B) of the ESEA, as amended by the ESSA, school districts are required to provide services for eligible private school students, teachers and their families that are equitable to those of the eligible public school students.

Funding for equitable services to private school students are generated by private school students who reside within an attendance area of a participating Title IV public school and meet the established low income criteria.

Private school students eligible to participate in Title IV reside within the attendance area of a participating Title IV public school and are failing or at risk of failing state student academic achievement standards. Low-income status is not a basis for participation in the Title IV Program.

Services to eligible private school children must be secular, neutral, non-ideological, provided in a timely manner, and equitable in comparison to services and benefits for public school children. Options for private-school services include, but are not limited to:

- Instructional services provided by public-school employees or third-party contractors
- Extended-day services
- Summer school
- Family literacy programs
- Counseling programs
- Computer-assisted instruction
- Home tutoring
- Instruction using take-home computers

School districts are required to conduct timely and meaningful consultation with appropriate private school officials prior to making any decisions that could prevent eligible private school children, teachers or families from participating in Title IV, and must discuss at a minimum the following:

- How are children's needs identified?
- What services will the school district provide to teachers and families of participating children?
- How, where and by whom will services be provided?
- How will the services be evaluated?
- How will the results of the evaluation be used to improve those services?
- What is the amount of funds available for services?
- What data will determine the number of low-income children who attend the private non-profit (PNP) and who reside in a participating Title IV school attendance area?

- What is the complaint process if a private school official does not agree with an aspect or outcome of the consultation?

For private schools electing to participate in Title IV services, consultation must be ongoing throughout the year. The level of involvement is dictated by the size and scope of the services provided by the district to eligible private school students. The district is the recipient of the Title IV grant and provides services directly to students in private schools. In providing equitable services, the LEA is responsible for maintaining and managing funds. Private schools are not allowed to receive or expend funds.

Evidence of consultation is required as part of the Title IV application process.

### Equitable Services for Private Schools Quick Facts

- 1) The scope of Title IV services provided to eligible students in a private school should be comparable (but not necessarily identical) to those provided to students in public schools. The number of eligible students, available funding and student needs will determine services.
- 2) Providing a private school with supplies, materials, and resources in the absence of an instructional program is not allowed. This practice does not meet the requirement for an LEA to provide equitable services to eligible PNP students.
- 3) Any supplies (except expendables) and equipment purchased by the LEA for use in a private school remains the property of the school district, and the school district must maintain an inventory.
- 4) Individual students in a private school are eligible to receive Title IV services, and the services provided must target just those eligible students.
- 5) The school district, in consultation with private school officials, administers the agreed upon program. It may not delegate responsibility for program planning, design and implementation to private school officials or staff.
- 6) Employees hired to provide services (paraprofessionals, aides and teachers) are employees of the district, must be supervised by the district, and must meet NMPED licensure requirements. Paraprofessionals who provide instructional support must work under the direct supervision of a licensed public school teacher.
  - a. A paraprofessional works under the direct supervision of a teacher if (1) the teacher prepares the lessons and plans the instructional support activities the paraprofessional carries out, and evaluates the achievement of the students with whom the paraprofessional is working, and (2) the paraprofessional works in close and frequent proximity with the teacher. As a result, a program staffed entirely by paraprofessionals is not permitted.

- b. A program where a paraprofessional provides instructional support and a teacher visits a site once or twice a week but otherwise is not in the classroom, or a program where a paraprofessional works with a group of students in another location while the teacher provides instruction to the rest of the class would also be inconsistent with the requirement that paraprofessionals work in close and frequent proximity to a teacher.
  - c. There are no ESSA or NMPED licensure requirements for contractors; however, contractors should have background checks in accordance with any relevant school-board policies.
- 7) If the school district disagrees with the views of the private school officials on the provisions of services through a contract, the LEA must provide the private schools the reasons in writing why the district chooses not to use the contractor.

To help ensure compliance with the requirement for equitable services the PED has designated an Ombudsman. The PED Ombudsman for equitable services to private school children is Lisa Creecy. Her email is [lisa.creecy@state.nm.us](mailto:lisa.creecy@state.nm.us).

## LEA Documentation to Maintain

All current year Title IV Part A documents must be accessible at the district and/or Title IV Part A building(s). LEAs are required to keep Title IV Part A documents for six years in order to meet EDGAR requirements provided at the end of this section. After six years, documentation may be disposed of at the LEA's discretion, except for documentation related to equipment which must be kept for three years after the equipment's disposition, and documentation related to ongoing litigation or on-going audits, in which case districts should keep the documentation until issues are resolved. The following is suggested documentation to keep on file:

- Comprehensive Needs Assessment (for grants larger than \$30,000)
- Breakdown of program expenses by expenditure category (4107, 4108 and 4109)
- Annual objectives and outcomes of the Title IV Part A program
- The degree to which progress has been made toward meeting the annual objectives and outcomes of the Title IV Part A program
- Approved application with state approved program budget
- List of schools served by Title IV-A funded programs
- Title IV program budgets for each school site
- Evidence of continued consultation with required groups (invitations, meeting agendas and sign-in sheets, etc...)
- Appropriate time documentation for all employees paid for with Title IV Part A funds
- Letters and/or evidence of meaningful consultations with officials of private schools that have students attending from the district
- Private schools' Title IV Part A plans (if services provided for private schools).
- Title IV Part A inventory.
- Private school program evaluation for districts serving private schools

## EDGAR

§ 74.53 Retention and access requirements for records.

(a) This section establishes requirements for record retention and access to records for awards to recipients.

(b) Financial records, supporting documents, statistical records, and all other records pertinent to an award shall be retained for a period of three years from the date of submission of the final expenditure report or, for awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report, as authorized by the Secretary. The only exceptions are the following:

(1) If any litigation, claim, or audit is started before the expiration of the 3-year period, the records shall be retained until all litigation, claims, or audit findings involving the records have been resolved and final action taken.

(2) Records for real property and equipment acquired with Federal funds shall be retained for 3 years after final disposition....

## Budget Basics

Title IV Part A grants are subject to the provisions of Title IV, Parts A and Title VIII, as applicable, of the ESEA, as amended by the ESSA, and the General Education Provisions Act (P.L. 103-382). SSAE grants are also subject to the Education Department General Administrative Regulations (EDGAR).

**Overarching Guidelines on Use of Title IV Funds** – Costs *must be* reasonable, necessary for the performance of the Title IV Part A program, and allocable. Costs also must be allowable meaning that they address the broad program goal of providing student support and academic enrichment.

- A cost is **reasonable** if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost.
- A cost is **allocable** to the grant if the goods or services involved are chargeable or assignable to the grant in proportion to the benefits received.
- A cost is **allowable** if used to address one or more of the expenditure categories (4107, 4108 and 4109) described in the law. Title IV funds may not be used for non-educational activities such as building maintenance and repairs, landscaping, custodial services, and general district/school administrative functions.
- Costs must comply with the federal Uniform Guidance at [2 C.F.R. § 200](http://www2.ed.gov/policy/fund/guid/uniform-guidance/index.html) which streamlines and consolidates government requirements for receiving and using federal awards. <http://www2.ed.gov/policy/fund/guid/uniform-guidance/index.html>

The following examples of un-allowable costs do not meet the criteria noted above:

- Food and refreshments for district or building staff meetings or trainings
- Building construction
- Sporting equipment for athletics (equipment for PE classes is allowable)
- Costs associated with awards banquets, ceremonies, celebrations or social events
- Gifts or promotional items
- Building landscaping or maintenance costs
- Costs associated with general school functions such as student information systems
- Decorations
- Non-educational field trips
- Security guards
- Two-way radios
- Security cameras
- Building locks or bullet-proof glass

## Time Documentation

Time documentation is required for all employees paid from federal funds as required by 2 CFR section 200.430. There are two types of time documentation, semiannual employee certifications and personnel activity reports (PARs) which may also be referred to as time and effort reports.

**Semiannual certifications** must be prepared at least semiannually and must be signed by the employee or the employee's direct supervisor, having direct knowledge of the work performed by the employee. An example of a semiannual certification is included at the end of this guide.

**PARs** must account for all activity for which an employee is paid, not just a specific cost objective. PARs must be completed after the work is finished, be prepared at least monthly, and be signed by the employee. PARs should reflect variations in daily activities that are common among split-funded staff who may work many hours on a specific cost objective during a certain time of year, and fewer hours at other times.

For employees paid with federal funds and who are split funded, an accounting of the actual hours worked on the separate cost objectives is required at least annually to adjust funding to actual hours worked. The percentage of salary charged to the federal fund must match the actual percentage of time spent on the federal cost objective, not just the budget estimate.

For the purposes of time documentation, ESSA consolidated administration is considered a single cost objective and as such an employee only needs to complete a semi-annual certification that indicates the employee worked solely on ESSA Consolidated Administration for the period covered by the certification. For instance, a director in charge of Titles I, II, III and IV with no other responsibilities would complete a semi-annual certification and not a PAR.

If staff in the administrative pool have other responsibilities outside of administering ESSA grants, they must be paid from another, non-ESSA, funding source in proportion to the time the employee spends on those activities. An employee in this situation is considered to be working on multiple cost objectives and must keep PARs. If a director is responsible for Title I, Title IV and IDEA B, a PAR is required as IDEA B is not part of the ESSA, and is a separate cost objective.

Teachers and paraprofessionals paid with federal funds and whose responsibilities lie within a single cost objective need only complete the semi-annual certification.

In Title IV programs there is further flexibility for split-funded employees with predetermined schedules, such as teachers and paraprofessionals, to use an alternative to PARs for time documentation. Rather than a PAR, such employees may use an artifact such as a teacher's course schedule to document the time and effort. An individual documenting time and effort under this substitute system would be permitted to certify time and effort on a semiannual basis, provided the LEA's substitute system meets the requirements on the following page:

## Requirements for Alternative System of Time and Effort Reporting

To use alternative methods of time and effort reporting, the district must certify that only eligible employees will participate in the substitute system and that there are sufficient controls to ensure that the system used to document employee work is accurate. This certification should be on file with the district and available upon request.

### *System Guidelines*

- (1) To be eligible to document time and effort under the substitute system, employees must –
  - a. Currently work on a schedule that includes multiple activities or cost objectives that must be supported by monthly personnel activity reports;
  - b. Work on specific activities or cost objectives based on a predetermined schedule; and
  - c. Not work on multiple activities or cost objectives at the exact same time on their schedule.
  
- (2) Under the substitute system, in lieu of personnel activity reports, eligible employees may support a distribution of their salaries and wages through documentation of an established work schedule that meets the standards under section (3). An acceptable work schedule may be in a style and format already used by an LEA.
  
- (3) Employee schedules must:
  - a. Indicate the specific activity or cost objective that the employee worked on for each segment of the employee's schedule;
  - b. Account for the total hours for which each employee is compensated during the period reflected on the employee's schedule; and
  - c. Be certified at least semiannually and signed by the employee and a supervisory official having firsthand knowledge of the work performed by the employee.
  
- (4) Any revisions to an employee's established schedule that continue for a prolonged period must be documented and certified in accordance with the requirements in section (3). The effective dates of any changes must be clearly indicated in the documentation provided.
  
- (5) Any significant deviations from an employee's established schedule, that require the employee to work on multiple activities or cost objectives at the exact same time, including but not limited to lengthy, unanticipated schedule changes, must be documented by the employee using a personnel activity report that covers the period during which the deviations occurred

## Administrative Costs and Consolidated Administration

No more than 2% of a district or charter school Title IV Part A award may be used for direct administration of the Title IV Part A program.

Principal and Superintendent Salaries/Stipends:

- If a district has a number of small schools that only warrant a part-time principal, the district might hire a person who works less than full time as a principal in its smaller schools and then takes on duties such as teaching classes or administering the district's Title IV program. Any such staff paid for through Title IV Part A funds must be sure to maintain time documentation.
- In most circumstances, the position of school principal or superintendent would be a full-time position paid entirely with state or local funds.
- If Title IV Part A funds are used to supplement a full-time operational salary for a principal (including as a stipend), Title IV administrative duties must be in addition to the principal's responsibilities and the principal must maintain time documentation.

In general, salaries of administrative and clerical staff should be treated as "indirect" unless all of following are met:

- such services are integral to the activity;
- individuals can be specifically identified with the activity;
- such costs are explicitly included in the budget; and
- costs not also recovered as indirect.

Business office functions that are not a direct charge against the grant include:

- budget;
- purchasing;
- accounts payable;
- payroll, including ACA reporting;
- cash requests/backup for RfR information requests; and
- BARs

Title IV budget support that can be a direct charge against the grant includes:

- working with Title IV Part A program staff to establish building level Title IV budgets;
- working with Title IV Part A program staff to review proposed expenditures for program compliance;
- completing the Title IV Part A end of year report; and
- assisting Title IV Part A program staff in completing the annual Title IV application.

A key factor for charging the compensation for fiscal personnel to the Title IV Part A or other federal grant is the support would need to be continuous and consistent throughout the fiscal year, thus demonstrating the need to charge the federal grant.

For example, regarding the preparation of the application for Title IV Part A or establishing the building-level Title IV budgets, the support would have to reach farther than the initial application. The amount of fiscal support necessary would require maintenance and monitoring of the application and building-level budgets throughout the year, and the time provided by the fiscal support person would need to be supported through time record documentation in accordance with the Uniform Guidance (200.43CFR).



## Incentives, Rewards, Field Trips, Food, Clothing

### Incentives/Rewards

Use of Title IV Part A funds to support the purchase of rewards/incentives is allowable only if the expenditures are:

- Reasonable and necessary
- Of nominal value (approximately \$15 per person)
- Tied to educational/behavioral achievement
- Provided only for things such as improved academic performance, attendance, and/or behavior
- Provided only after the fact, not as incentives in advance

Examples of allowable uses of funds for rewards/incentives:

- Certificates for specific allowable items such as pizza or ice cream certificates for increased attendance, meeting educational goals, etc.
- Educational books or games
- Inexpensive high interest books
- Materials for a parent and child to make simple educational games, manipulatives, etc.

Examples of unallowable uses of funds for rewards/incentives:

- Providing all parents who attend a meeting with a door prize or gift
- Any type of cash incentive
- Giving away bikes, iPads, or other expensive items
- Providing gift cards to students/parents

### Field Trips

If Title IV Part A funds are used for field trips, the trips must be for educational purposes linked to goals and strategies integrated into lesson plans and other instructional activities in order to increase academic/behavioral achievement. Use of Title IV Part A funds for entertainment is not allowable.

If a Request for Reimbursement includes expenditures for field trip(s), a lesson plan must be included as supporting documentation with the request.

### Food

Use of Title IV Part A funds for food must be for an educational purpose. Providing food for events such as class parties or end of year events is not allowable.

Use of Title IV Part A funds to purchase food while on educational field trips is allowable. However, districts should use the regular school lunch program whenever possible. If using Title IV Part A funds, the cost of meals must be reasonable.

Food purchases for professional development activities and staff meetings that occur within a district are not allowable. Reasonable and necessary per diem expenses (including food) for professional

development activities that occur outside the district and that align with approved school-board/governing council policies are allowable.

Food purchases for out-of-school-time activities such as after school and summer school programs is not allowable. Districts and charter schools should seek USDA funds (e.g., after-school snacks program or supper program) to support such activities.

The purchase of food ingredients for cooking or science classes is allowable; however, a lesson plan with learning objectives and the required materials listed should be included as backup documentation with the Request for Reimbursement.

If a Request for Reimbursement includes an expenditure for food, appropriate backup documentation should also be included, such as a lesson plan, agenda, sign in sheet, etc.

## Supplement not Supplant

SSAE funds must be used to supplement, and not supplant, non-Federal funds that would otherwise be used for SSAE activities. SSAE funds must be used to increase the state and local funds that would be available for programs and activities if the SSAE funds were not available (4110.)

Generally, SSAE funds must be used to expand or enhance current activities, or to establish new programs in schools. The non-supplanting provision does not prohibit SSAE funds from being used to continue programs where a previous federal grant has ended, and other federal, state or local funds would not have been available.

SSAE funds may be used by a district to expand and enhance current activities or programs. For example, if a district has an existing PBIS program (paid for with state funds) in three schools and wants to expand the program to two additional schools using SSAE funds, that would not be a violation of supplement not supplant.

When considering whether supplanting has occurred, two presumptions of supplanting will be considered. Supplanting is presumed to have occurred if:

- 1) the subgrantee pays for something with SSAE funding that is required by law or regulation; or if
- 2) the subgrantee pays for something with SSAE funding that was paid for in the prior year with state or local funds.

When a presumption of supplanting exists, the expense in question may still be allowable if the district or charter school can successfully rebut the presumption. The district or charter school must show that there is a reduction in available funding (i.e., the district has a shortfall in state or local funding), and that, but for the SSAE award, the program or activity would have been cut. The decision to cut the program or service must be made independent of the availability or expectation that the SSAE program would pick up the cost. Evidence that would be needed to rebut the presumption includes budget and expenditure information demonstrating less available discretionary funding and board meeting notes or similar documentation discussing proposed cuts and adjustments to the budget