



FY16 ESEA/IDEA Updates

**Spring Fiscal Workshops
Office of the Chief Financial Officer**

Pigeon Forge - April 27-28, 2015
Fall Creek Falls - April 30-May 1, 2015
Franklin – May 11-12, 2015
Jackson - May 14-15, 2015

ESEA Fiscal Updates

Dropdead (FY14) and Carryover (FY15) Funds
Reimbursements

Budgets, Consolidated Administration and Transfers
Preliminary Allocations



DropDead Funds for FY14

As of **5/11/15**, we have **41** systems with remaining FY14 funds:

- 1 in Title I-A (Improving Academic Achievement)
- 0 in Title I-A School Improvement (Focus, Signing and Retention Bonuses, etc.)
- 3 in Title I-D (Local Delinquent-LEA and State Agencies)
- 3 (FY11) in Title I-G (School Improvement)
- 17 in Title II-A (Teacher Quality, Recruitment and Retention)
- 2+3 in Title III-A (English Language Learners + Immigrant)
- 11 in Title VI (Rural, Low-Income)
- 1 in Title X (Homeless-McKinney Vento)
- 2 in CTE (Perkins Basic)

These funds MUST be legally obligated by 9/30 and liquidated by 12/31/15 or they will revert to the US Treasury.



Carryover Funds for FY15

FY15 Projects with Carryover “caps” include:

Title I-A (15%) – using your FY15 allocation, including the ConAdmin portion donated from Title I, an LEA cannot carry forward more than 15% of that total/ must spend 85% of that total. An LEA may request a waiver IF they have not received a waiver in the past three years AND if the request is approved by OCPM/Eve Carney, Executive Director.

Title III-A (25%) – using your FY15 allocation, including the ConAdmin portion donated from Title III , an LEA cannot carry forward more than 25% of their allocation without a waiver. Please contact Jan Lanier if you need to request a waiver for these funds.



Reimbursements and FERs

- **Submit reimbursements in a timely manner (monthly, or at least quarterly for each project)**
- **Enter the date the expenses were incurred, NOT the date of the request for reimbursement-split requests, if necessary.**

Date entered is ALWAYS important, but especially when entering expenses that cross quarterly time periods (i.e. September expenses funded from the last year's funds submitted in October)

Allocation	\$34,442,564.03
Available Budget	\$34,442,564.03
Fiscal Information As Of	9/30/2014
	\$0.00
	\$5,122,528.10
	(\$5,122,528.10)
	\$34,442,564.03
	\$5,122,528.10

Once you close your books and submit your FER, the FY15 remaining balance will be moved and available for the new/FY16 expenditures to be drawn against the oldest money first.



Budgets

DO NOT budget any funds in ePlan in the following circumstances:

- ***IF*** your LEA is going to release their generated Title I-A Local Neglected funds and/or their Title I-D LEA Local Delinquent funds.
 - ***IF*** your LEA is releasing their generated Title III (ELL) funds.
- AND/OR***
- ***IF*** your LEA is joining a consortium and is NOT the identified fiscal agent for the consortium.

IF your LEA is a Title III stand-alone or identified Fiscal Agent, budget your preliminary allocation for the application submission. Fiscal Agents will receive a budget from each consortium member (through ePlan) and will budget their funds when all their “member” applications are approved.



Consolidated Admin and Transfers

- **Consolidated Administration is funded through transfers from portions of the allocations in Title I-A, Title II-A, Title III, Title VI to be used for administrative purposes.**
- **An LEA cannot use both Consolidated Administration for their administrative expenses AND also budget other administrative items within the project budget.**
- **Once an LEA enters a transfer to ConAdmin on the Allocations page of the ePlan application, the section appears and money can be budgeted on line items under Consolidated Administration.**
- **If uncertain, do not budget money under Title I-A Local Neglected, I-D, III or VI for ConAdmin using the preliminary allocation numbers. *WHY?***



Consolidated Admin Reimbursements

Each ConAdmin reimbursement will be drawn using the same percentages as funds were donated.

**Example: Title I-A donated 12% of their allocation (65% of the total ConAdmin pool),
Title II-A donated 5% of their allocation (20%),
Title III donated 2% of their allocation (10%),
and Title VI donated 2.5% of their allocation (5%).**

The first request was for \$12,000.

Title I-A paid for 65% or \$7,800; Title II-A paid for 20% or \$2,400; Title III paid for 10% or \$1,200 and Title VI paid for 5% or \$600 of the request.

***Note: The breakdown will appear on ePlan under
Payment Details***



Preliminary Allocations

- **Preliminary Allocations (state allocations) received for:**
 - **Title I-A, I-A Local Neglected, and I-D-LEA Local Delinquent**
- **Preliminary district allocations**
 - **Calculated by OCFO**
 - **Loaded into ePlan under FY16 Consolidated Funding Application**
 - **Additional preliminary allocations will be loaded as available**

Final Allocations

- **Final district allocations**
 - **Expected before or by July 1 (Title VI likely not until August)**
 - **Will be calculated by OCFO**
 - **Loaded into ePlan under FY16 Consolidated Funding Application**
 - **Notification will be sent to districts when final allocations are loaded (Consolidated Director, ESEA Director, IDEA Director and FP Bookkeeper)**
 - **Will move application into “Revision Started” status IF allocation has changed**
 - **Check ePlan Allocations to determine where the changes are and what needs to be done**
 - **Grant Award Letters will be sent to districts after final allocations are received**

Title I-A (Local Neglected) and Title VI

- **Title I-A Local Neglected**
 - Always included in ePlan (under Additional)
 - Now in its own column
 - Noted as “Original” if generated
 - If released, will be shown as a negative under “Released”, with a zero balance.

- **Title VI-SRSA (Small Rural Schools Assistance) and RLIS (Rural, Low-Income Schools)**

Qualifications: SRSA

ADA <600

Locale code **7 or 8**

Poverty 20%

RLIS

No base or cap

6, 7 or 8

20%

ESEA – Preliminary Allocations

- **ESEA – Title I, Part A**
 - **Preliminary award - \$284,009,156 (\$7,414,683 increase)**
 - **Administration - \$2,649,073 (increase of \$296,587)**
 - **School Improvement Reservation - \$11,360,366 (increase of \$35,481)**
 - **Academic Achievement Award - \$25,000 (no change)**
 - **Flow through - \$269,974,717 (increase of \$7,082,615)**

- **Availability**
 - **July 1 - \$ 71,002,289 * Oct 1 - \$ 213,006,867**

- **Changes: 40 LEAs lost money (\$105-\$94,624) **WHY?****

Percentage of last year's allocation received by those five LEAs losing more than \$25,000: 97.34%-99.98%

Poverty for FY16

<http://www.census.gov/did/www/saipe>
(using 2013 Census poverty counts)

2013 Census Poverty Data by Local Educational Agency

Source file: USEd file "Tennessee Census 2013" with ASD and Muni revisions

NAME OF STATE: TENNESSEE

HH Bracket went up (7)

HH Bracket went down (9)

LEA	Name of	5 - 17			Total	Hold Harmless % Based on Poverty alone	Poverty ONLY percent change	Poverty Percent UP or DOWN 2016 numbers: 2015 numbers
Code	Local Educational Agency (LEA)	Poverty	Population	Percent	Population			
	Achievement School District	4,551	8,132	55.96%	8,736	95%	13.99%	UP
4700030	Alamo Town School District	114	404	28.22%	4,228	90%	1.15%	UP
4700060	Alcoa City School District	301	1,271	23.68%	8,457	90%	-7.71%	DOWN
4700090	Anderson County School District	1,981	7,001	28.30%	49,125	90%	0.34%	UP
	Arlington City Schools	401	4,847	8.28%	-	85%	0.67%	UP
4700120	Athens City Elementary School District	404	1,606	25.16%	13,582	90%	-11.50%	DOWN
	Bartlett City Schools	1,707	8,344	20.46%	-	90%	1.56%	UP
4700180	Bedford County School District	2,175	8,961	24.27%	45,901	90%	0.65%	UP
4700210	Bells City School District	120	345	34.78%	3,712	95%	-5.81%	DOWN
4700240	Benton County School District	767	2,384	32.17%	16,290	95%	-1.31%	DOWN
4700270	Bledsoe County School District	584	1,950	29.95%	12,841	90%	1.36%	UP
4700300	Blount County School District	2,363	13,864	17.04%	88,890	90%	-2.08%	DOWN
4701390	Bradford Special School District	132	583	22.64%	3,528	90%	0.68%	UP
4700330	Bradley County School District	1,972	10,587	18.63%	59,359	90%	-1.30%	DOWN
4700360	Bristol City School District	1,035	3,962	26.12%	26,403	90%	-0.16%	DOWN
4700420	Campbell County School District	1,995	6,388	31.23%	40,238	95%	-2.09%	DOWN
4700450	Cannon County School District	486	2,157	22.53%	13,775	90%	-0.28%	DOWN
4700510	Carter County School District	1,889	6,213	30.40%	43,051	95%	2.14%	UP
4700570	Cheatham County School District	1,276	7,143	17.86%	39,492	90%	1.42%	UP



Poverty for FY16 (using 2013 Census poverty counts-Bracket changes)

2012 Census Poverty Data by Local Educational Agency

LAST YEAR'S INFO (FOR COMPARISON)

Source file: USEd file "Tennessee Census 2012 " with ASD and Muni revisions

NAME OF STATE: TENNESSEE

LEA Code	Name of Local Educational Agency (LEA)	Poverty	5 - 17 Population	Percent	Total Population	Hold Harmless % Based on Poverty alone	2013 Census Data Hold Harmless Bracket Percentage UP or DOWN
	Achievement School District	2,707	6,450	41.97%	6,450	95%	LEVEL
4700030	Alamo Town School District	108	399	27.07%	4,237	90%	LEVEL
4700060	Alcoa City School District	399	1,271	31.39%	8,415	95%	DOWN
4700090	Anderson County School District	1,974	7,060	27.96%	49,044	90%	LEVEL
	Arlington City Schools	379	4,981	7.61%	11,517	85%	LEVEL
4700120	Athens City Elementary School District	600	1,637	36.65%	13,497	95%	DOWN
	Bartlett City Schools	1,703	9,017	18.89%	54,613	90%	LEVEL
4700180	Bedford County School District	2,090	8,849	23.62%	45,573	90%	LEVEL
4700210	Bells City School District	138	340	40.59%	3,720	95%	LEVEL
4700240	Benton County School District	804	2,401	33.49%	16,361	95%	LEVEL



Formula percentage chart

		Formula Percentages by Year-PRELIM for FY16 Application									<i>Prelim Estimates</i>
Sys #	System Name	SY 07-08 (FY 08)	SY 08-09 (FY 09)	SY 09-10 (FY10)	SY 10-11 (FY11)	SY11-12 (FY12)	SY12-13 (FY13)	SY13-14 (FY14)	SY14-15 (FY15)	SY15-16 (FY16)	
080	Cannon County	15.98%	17.86%	18.87%	18.52%	21.11%	23.76%	28.71%	22.99%	22.72%	
100	Carter County	19.55%	23.74%	26.41%	23.26%	24.85%	32.80%	28.79%	28.50%	30.65%	
110	Cheatham County	10.89%	12.84%	10.78%	11.21%	13.53%	16.62%	18.40%	16.68%	18.10%	
120	Chester County	18.01%	21.01%	22.02%	21.27%	23.50%	24.60%	24.10%	24.17%	23.57%	
130	Claiborne County	23.28%	27.67%	28.98%	26.43%	29.61%	31.66%	35.62%	31.15%	28.03%	
140	Clay County	22.27%	28.07%	31.06%	31.10%	32.64%	36.21%	35.87%	36.54%	36.97%	
061	Cleveland City	20.93%	22.52%	24.06%	22.18%	25.97%	28.65%	31.86%	30.62%	29.60%	
011	Clinton City	23.01%	26.15%	28.44%	27.19%	31.47%	24.84%	23.82%	29.06%	30.00%	
150	Cocke County	27.95%	30.64%	36.69%	30.84%	33.70%	41.01%	33.69%	36.25%	34.34%	
160	Coffee County	11.36%	16.65%	15.70%	18.59%	20.42%	27.89%	24.66%	22.29%	24.38%	
795	Collierville City Schools								7.65%	7.98%	
170	Crockett County	18.16%	20.73%	19.31%	20.24%	23.89%	24.04%	23.41%	23.29%	22.23%	
180	Cumberland County	20.25%	24.69%	22.42%	24.00%	27.62%	28.51%	30.35%	28.81%	26.98%	
190	Davidson County	20.41%	21.27%	20.35%	23.81%	22.39%	28.75%	27.97%	27.84%	28.45%	
721	Dayton City	24.59%	28.93%	28.68%	28.98%	37.92%	36.71%	33.42%	34.51%	28.80%	
200	Decatur County	19.93%	28.48%	23.88%	24.33%	25.89%	27.13%	30.86%	27.62%	28.30%	
210	DeKalb County	21.67%	24.73%	23.70%	26.68%	28.91%	30.94%	30.52%	33.51%	32.24%	
220	Dickson County	15.32%	16.09%	16.58%	16.86%	19.55%	21.24%	20.59%	25.74%	20.18%	
230	Dyer County	13.19%	16.19%	16.39%	15.49%	18.89%	21.72%	22.72%	19.27%	21.60%	
231	Dyersburg City	27.51%	28.70%	29.08%	29.59%	33.02%	36.91%	36.25%	34.13%	32.50%	
101	Elizabethton City	25.09%	30.36%	33.03%	29.19%	32.90%	36.75%	31.28%	32.75%	35.56%	
542	Etowah City	25.06%	30.47%	30.04%	29.12%	30.70%	27.91%	34.71%	38.40%	26.84%	
240	Fayette County	14.82%	16.44%	17.58%	14.51%	16.87%	18.41%	19.41%	23.04%	20.10%	
521	Fayetteville City	29.07%	28.22%	23.33%	24.85%	24.03%	34.59%	33.25%	34.95%	36.82%	
250	Fentress County	27.10%	34.08%	32.02%	30.58%	33.97%	35.19%	36.26%	39.90%	35.21%	
260	Franklin County	14.93%	16.56%	16.37%	18.81%	19.73%	21.91%	23.78%	22.59%	22.00%	
941	Franklin SSD	11.68%	10.32%	10.81%	11.33%	9.98%	15.01%	14.37%	14.95%	16.02%	
796	Germantown City Schools								5.28%	5.35%	
275	Gibson County SSD	13.64%	13.48%	17.16%	15.65%	15.86%	17.08%	16.53%	16.54%	17.39%	
280	Giles County	17.29%	19.04%	19.24%	20.97%	24.32%	24.81%	24.19%	25.15%	23.05%	
290	Grainger County	21.1%					28.94%	31.88%	30.35%	27.15%	
300	Greene County	17.1%					28.07%	35.26%	29.65%	27.18%	

LEGEND

- Below 15% poverty
- Lost Concentration grant
- Never received Concentration grant
- Receive Concentration this year; didn't in previous year(s)
- LEA didn't exist during this funding year



Questions?



TDEA Fiscal Updates



IDEA Part B – Preliminary Allocations

- IDEA Part B
 - Preliminary award - \$234,991,530 (increase of \$459,952)
 - Administration - \$4,963,914 (increase of \$81,264)
 - Set Asides - \$25,671,395 (increase of \$420,339)
 - Flow through - \$204,356,221 (decrease of **\$41,651**)
- Availability
 - * July 1 - \$ 43,417,013 * Oct 1 - \$191,574,517

IDEA Preschool – Preliminary Allocations

■ IDEA Preschool

- Preliminary award - \$6,416,324 (same as FY15)
 - Administration - \$354,722 (same as FY15)
 - Set Asides (Discretionary) - \$1,418,889 (same as FY15)
 - Flow through - \$4,642,713 (same as FY15)

■ Availability

- July 1 - \$ 6,416,324

Allocation Formula

IDEA



IDEA Allocation Formula—Part B

- **Base allocation must equal 75% of the 1999 IDEA allocation based on Dec. 1, 1998 student count. The total State reserve remains the same every year at \$66,522,917. Changes for LEAs are only made when districts consolidate or new LEAs are formed. (This is the only part of the formula which includes data on special education students.)**
- **85% of the remaining funds are allocated based on population numbers (for public and private school students) for the total district**
- **15% of the remaining funds are allocated based on total district poverty data (federal poverty data). Changed this year for consistency across the State.**
- **The LEA must be very careful to assure that ADM counts as well as private school (and home school counts) are accurate as this will affect the district's allocation.**



IDEA Allocation Formula--Preschool

- **Base allocation must equal 75% of the 1997 IDEA allocation based on Dec. 1, 1996 student count. (\$4,900,152) Changes for LEAs are only made when districts consolidate or new LEAs are formed. (This is the only part of the formula which includes data on special education students.) However, for the past several years, the State has not received the total amount reserved for the base allocation due to sequestration.**
- **If funds remain, 85% are allocated based on population numbers (public and private school students)**
- **15% of the remaining funds are allocated based on poverty numbers (for the total district)**



FY '14 Drop Dead Funds

- IDEA Part B

- There are **three (3)** LEAs with funds remaining in FY '14 that need to be expended (as of **5/11/15**)

- IDEA Preschool

- There are **20** LEAs with funds remaining in FY '14 that need to be expended (as of **5/11/15**)

Closely monitor these funds and close them out as soon as possible.

Discretionary IDEA Grants

- The FY '15 grants end on June 30th (both Part B and Preschool). Reimbursement must be submitted in ePlan as soon as possible.
- Expenditures are only approvable if for services to students during the 2014-2015 school year. Funds should not be expended for items to be used exclusively during the coming year.
- We will not approve revisions to the budget to purchase materials, supplies, equipment or to provide professional development which does not impact student improvement during the current year.
- An end of year evaluation must be submitted which details how well the LEA accomplished the goals set in the grant application. This could affect whether or not the LEA receives further grant funds.

Discretionary IDEA Grants

- **Grants for FY '16 are being read by members of the Division of Special Populations. Notifications to LEAs on the status of individual proposals are expected to be sometime in late May or June. We must have notification of final grant award prior to approval.**
- **Revisions to the budget or program for FY '16 grants are to be included in ePlan. No submittals in any other format will be accepted.**
- **Grants for progress monitoring tools will be available once the contractor completes programming in ePlan. Watch for update in SPED Directors Update.**

IDEA Maintenance of Effort

- **Two prong test:**
 - **Eligibility—The LEA has budgeted an amount that at least equals the last verified amount spent.**
 - **Compliance—The LEA has expended funds that equal or exceed the previous year's expenditures (either in total or per pupil)**
- **Exceptions Allowed by Law:**
 - **Voluntary departure, or departure for just cause, of sped or related services personnel**
 - **Decrease in enrollment of children with disabilities**
 - **Termination of obligation to provide high cost programs**
 - **Termination of costly expenditures for long term purchases**
 - **Assumption of cost by the high cost fund operated by the SEA**

Maintenance of Effort--IDEA

- **Both the General Purpose SPED Budget (used for eligibility purposes) and the State Special Education Expenditure Report (used for compliance purposes) must:**
 - **Exclude all expenditures for programs/services to gifted students**
 - **Exclude any expenditures for functionally delayed students that did not qualify under one of the federal categories**
 - **Be submitted as an official document in ePlan**

- **The General Purpose SPED budget is required to be submitted with the consolidated application.**

- **The State Expenditure Report is due no later than September 1 unless a waiver is submitted and approved.**

GP SPED Budget & SSEER

- **GP SPED Budget:**
 - **New excel worksheet has been provided which will calculate totals and generate the summary page automatically.**
 - **Be sure to include FTEs for all salary line items (or an explanation when this is not appropriate).**
 - **All “Other” line items where funds are budgeted must include a description of planned expenditures.**

- **SSEER**
 - **New excel worksheet has been provided which will auto calculate totals and generate the summary sheet once all account code expenditures have been provided.**
 - **This is the LEAs documentation of maintenance of effort compliance. If MOE is not met by total expenditures or per pupil expenditures and the LEA is able to use one or more of the exceptions, the exceptions letter must also be uploaded to this page.**

Excess Costs

- Provides data to prove:
 - The LEA has expended an amount to meet excess cost requirements as required from the immediate past reporting cycle.
 - The minimum amount necessary to be expended in the current year to meet excess costs requirements.
- Templates are provided to LEAs by the Fiscal Consultants and due no later than January 31.
- Your FY '16 application cannot be approved if excess cost requirements are not met for the prior year.

Excess Costs

- **These are the costs of special education that are above and beyond the costs of the regular education of students with disabilities.**
- **Generally requires that the LEA spend in aggregate at least as much on regular education costs for eligible children with disabilities that they spend on non-disabled children at the elementary and secondary level before spending IDEA funds on the excess cost of eligible SWDs.**
- **Includes all costs: administrative, operational, and instructional for the general education program with the district.**
- **Be aware are how Maintenance of Effort amounts and Excess Cost affect each requirement.**

High Cost Expenditures

- **High Cost forms are due by June 30 and must:**
 - **Include expenditures from July 1 – June 30 of the current school year**
 - **Be submitted with all required documentation to prove expenditures shown on each student's form**
 - **Expended entirely from General Purpose Special Education funds**
 - **Not include any services to gifted or functionally delayed students**
 - **Include certification by the Director of Schools which includes an assurance that funds received will be budgeted within 71200 and/or 72220 for auditing purposes**

Private School Proportionate Share

- **Amount the LEA must reserve for services to eligible special education students enrolled in private schools or home schooled.**
- **Amount determined by eligible number of students submitted to State from Dec. 1 report**
- **Any funds not expended during the first 12 months of eligibility must be carried over for an additional 12 months. If still not expended, the LEA has only 3 months remaining to expend on eligible SPED students in the public schools.**

Questions?



The ESEA Fiscal Team



Brenda Staggs
Director, ESEA Grants
615-532-2490
Brenda.Staggs@tn.gov



George Amin
Fiscal Director
615-253-5711
George.Amin@tn.gov

The IDEA Fiscal Team



Kathi Rowe
Director, IDEA Grants
615-253-1987
Kathi.Rowe@tn.gov

Terry Wallis
Discretionary Grants Consultant
615-741-5399

Terry.Wallis@tn.gov



Brett Printz
IDEA-Preschool Accountant
615-253-5698

Brett.Printz@tn.gov

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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