

Supplement, Not Supplant Handbook

A Guide for Grants Administered by the
Texas Education Agency

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Introduction

Supplement, not supplant is an integral provision of most federal statutes that authorize education grant programs. This handbook discusses supplement, not supplant in general and as it applies to the Elementary and Secondary Education Act of 1965 (ESEA), as reauthorized by the Every Student Succeeds Act of 2015 (ESSA).

As of the beginning of the 2018-2019 school year, the U.S. Department of Education had not provided any detailed guidance concerning supplement, not supplant requirements as set out for programs authorized by ESSA. The guidance contained in this handbook is provided by the Texas Education Agency (TEA). TEA will consider local educational agencies (LEAs) that follow this guidance as being compliant with the supplement, not supplant requirements until the USDE issues differing guidance. Future USDE guidance may invalidate this TEA guidance.

Definition of Supplement, Not Supplant

The term “supplement, not supplant” is a provision common to many federal statutes authorizing education grant programs. There is no single supplement, not supplant provision. Rather, the wording of the provision varies depending on the various statutes. In order to be in compliance with each program’s version of the supplement, not supplant requirements, LEAs must be cognizant of how the provision is applied in each specific program.

Purpose of the Provision

The purpose of a supplement, not supplant provision is to help ensure that federal grant funds are expended to benefit the intended population defined in the authorizing statute, rather than being diverted to cover expenses that the LEA would have paid out of other funds in the event the federal funds were not available. In this way, the federal government can ensure that the level of state and local support for a program remains at least constant and is not replaced by federal funds.

Background of the Provision

Of the major federal education programs, ESEA is the oldest. Passed in 1965 as part of President Lyndon B. Johnson’s War on Poverty, ESEA was primarily aimed at increasing the educational services provided to disadvantaged school children. After ESEA was initially passed into law, reports showed that LEAs were spending Title I dollars on general expenses that they would normally have covered with other funds, rather than using those federal funds to provide support and services to the intended beneficiaries of the program. As a result, supplement, not supplant provisions were added to ESEA. Following ESEA, both IDEA and Perkins were developed with supplement, not supplant provisions as integral parts of the statutes.

For many programs, the basic purpose of the provision still holds true. The Section A of this document will address the general application of the Presumptions of Supplanting, which should be considered the default guidance for those programs that have generic supplement, not supplant language in their governing statutes. However, beginning with the new ESSA statute, the way in which LEAs are to demonstrate compliance with the supplement, not supplant requirements has changed significantly for some programs. These changes will be addressed in Section B of this document, the Program-Specific Supplement, Not Supplant Requirements.

To ensure compliance with SNS, it is imperative that LEAs be aware of which requirements are applicable to which programs. The following table lists the text of the major supplement, not supplant provisions found in ESEA, IDEA, and Perkins, and will help direct LEAs to the appropriate section of this document. Note that the provisions vary. Perkins, for instance, specifies that funds shall supplement and not supplant funds from non-federal sources, while many of the ESSA provisions specify that funds shall supplement and not supplant funds from federal, state, and local sources.

Citation	Supplement, Not Supplant Provision
<p>ESEA of 1965, as amended by ESSA, Title I, Part A, Improving Basic Programs Operated by LEAs [Section 1118(b)]</p>	<p>A State educational agency or local educational agency shall use Federal funds received under this part only to supplement the funds that would, in the absence of such Federal funds, be made available from non-Federal sources for the education of pupils participating in programs assisted under this part, and not to supplant such funds. Information related to supplement, not supplant requirements specific to Title I, Part A is available in Section B of this document.</p>
<p>ESEA of 1965, as amended by ESSA, Title I, Part C— Education of Migratory Children [Sections 1304(c) and 1306(b)]</p>	<p>Such programs and projects will be carried out in a manner consistent with the objectives of ... subsections (b) and (c) of section 1118 [as cited above]. This means that Title I, Part C follows the same methodology for demonstrating compliance with SNS as described in Section B of this document.</p> <p>NOTE: See also the related Title I, Part C, Section 1306(b)(2), which states “Funds provided under this part shall be used to address the needs of migratory children that are not addressed by services available from other Federal or non-Federal programs, except that migratory children who are eligible to receive services under part A may receive those services through funds provided under that part, or through funds under this part [Title I, Part C].”</p>
<p>ESEA of 1965, as amended by ESSA, Title I, Part D, Subpart 1—State Agency Programs [Section 1415(b)]</p>	<p>A program under this subpart that supplements the number of hours of instruction students receive from State and local sources shall be considered to comply with the SNS requirement of section 1118 (as applied to this Part) without regard to the subject area in which the instruction is given during those hours. The State Agency must be able to show how many instructional hours are provided with State and local funds and how many are provided with Title I, Part D funds.</p>
<p>ESEA of 1965, as amended by ESSA, Title II, Part A—Supporting Effective Instruction [Section 2301]</p>	<p>Funds made available under this title shall be used to supplement, and not supplant, non-Federal funds that would otherwise be used for activities authorized under this title.</p> <p>Refer to Section A of this document for information about compliance.</p>
<p>ESEA of 1965, as amended by ESSA, Title III, Part A—English Language Acquisition, Language Enhancement, and Academic Achievement [Section 3115(g)]</p>	<p>Federal funds made available under this subpart shall be used so as to supplement the level of Federal, State, and local public funds that, in the absence of such availability, would have been expended for programs for limited English proficient children and immigrant children and youth and in no case to supplant such Federal, State, and local public funds.</p> <p>Refer to Section A of this document for information about compliance.</p>
<p>ESEA of 1965, as amended by ESSA, Title IV, Part A—21st Century Schools, Student Support and Academic Enrichment Grants [Section 4110]</p>	<p>Funds made available under this subpart shall be used to supplement, and not supplant, non-Federal funds that would otherwise be used for activities authorized under this subpart.</p> <p>Refer to Section A of this document for information about compliance.</p>

Citation	Supplement, Not Supplant Provision
ESEA of 1965, as amended by ESSA, Title V, Part B, Subpart 2—Rural and Low-Income Schools Program, [Section 5232]	<p>Funds made available under subpart 1 or subpart 2 shall be used to supplement, and not supplant, any other Federal, State, or local education funds.</p> <p>Refer to Section A of this document for information on compliance.</p>
Individuals with Disabilities Education Act (IDEA) [34 CFR 300.162(c)]	<p>Funds paid to a state under Part B of the Act must be used to supplement the level of Federal, State, and local funds (including funds that are not under the direct control of the SEA or LEAs) expended for special education and related services provided to children with disabilities under Part B of the Act, and in no case to supplant those Federal, State, and local funds.</p> <p>Refer to Section A of this document for information about compliance.</p>
Carl D. Perkins Career and Technical Education Act of 2006, as amended by P.L. 115-224, Title II, Part A, Section 211(a)	<p>Funds made available under this Act for career and technical education activities shall supplement, and shall not supplant, non-Federal funds expended to carry out career and technical education activities.</p> <p>Refer to Section A of this document for information about compliance.</p>
McKinney-Vento--Education for Homeless Children and Youths [42 United States Code, Section 11433(a)(2)(A)(iii)]	<p>“Services...shall be designed to expand or improve services provided as part of a school’s regular academic program, but not to replace such services provided under such program.”</p> <p>Refer to Section A of this document for information about compliance.</p>

Penalty for Violating the Provision

Penalties for supplanting are often severe. All federal funds involved in a supplant normally must be returned to the federal government. Since audits are usually conducted after the grant period has ended, there is often no other alternative corrective action available other than returning the funds.

Section A: General SNS Compliance Requirements

Enhancing, Expanding, or Extending Required Activities

Generally speaking, for programs that have a generic SNS statement in statute, if federal funds are used to enhance or expand a state mandate, State Board of Education (SBOE) rule, or local board policy, then the federal supplementary activities must be separately identified and clearly distinguishable from those activities identified as necessary for implementing the state mandate, SBOE rule, or local board policy as outlined in the implementation plan.

Although separate plans are not necessary, the local educational agency (LEA) must be able to document a clear plan for meeting the mandated requirement and another plan for providing supplementary activities from federal funds in addition to the mandated requirement.

Presumptions of Supplanting

In cases where the general language of the supplement, not supplant requirements is applicable, there are three scenarios in which the US Department of Education (USDE) will presume that a supplant (i.e., a case in which federal dollars have been diverted) has occurred. In all these three cases, once the presumption of supplanting has been made, it is the LEA's responsibility to rebut the presumption. While this is technically possible, it can be extremely difficult for LEAs to meet the burden of proof. Preferably, the LEA would budget and expend federal dollars so as to avoid any of the following three presumptions entirely.

1. Providing Services Required Under State or Local Law

Any services that an LEA is required to provide under state law, SBOE rule, commissioner's rule, or local policy must be provided using *state or local funds*. If federal funds are used to provide those services, the USDE will presume that a supplant has occurred. Even if the LEA has maintained documentation demonstrating that it would not have been able to meet the state mandates without the use of federal funds, it is extremely difficult to rebut this presumption of supplanting because USDE reviews how all state and local funds within the LEA are expended. [Note: Some programs also require that program funds also supplement other Federal funds.]

2. Providing Same Services as Those Provided in Prior School Year with State or Local Funds

If state or local funds were used in the prior school year to provide services, and those services are provided again in the current school year, the USDE will presume a supplant has occurred if the state or local funds are replaced by federal funds. LEAs are not permitted to use federal funds to replace state or local funds. Even in cases where a budget shortfall is anticipated, the LEA *may not plan to use federal funds* to cover a shortage of state or local funds.

It is possible to document that services from the prior year would not have been continued as a result of a lack of state or local funds. The documentation must demonstrate that the original source of funding is no longer available and, as a result, that the services would not be provided in the coming year. This situation must be documented at the time the decision is made to discontinue services; it cannot be documented after the fact.

For example, an LEA paid for a reading specialist at a campus in the previous year from state and local resources but decides to use Title III, Part A funds to pay for that teaching position in the current year. This would be considered supplanting because the LEA is replacing state and local resources with Title III, Part A resources to pay for the same position. The LEA may be able to rebut the assumption of supplanting if it can document that the position was eliminated because of

state budget cuts, and then the decision was made to fund it using federal funds. The LEA would need records to confirm the following:

- There was in fact a reduced amount or lack of state funds available to pay for the position.
- The LEA made the decision to eliminate the position without taking into consideration the availability of federal funding.
- The reasons for the decision to eliminate the position.

3. Providing the Same Services in Federal and Non-Federal Programs

LEAs may not provide the same services to students participating in a program funded by federal dollars that they provide to non-participating students using state or local funds. Note that some programs, such as Title III, Part A must also be supplemental to other Federal funds.

Examples

IDEA-B

IDEA-B funds must be used to expand or increase the level of services for students with disabilities and not to take the place of funds from non-IDEA sources. Supplanting may occur if the LEA uses IDEA-B funds to provide services that the LEA is required to make available under other federal, state, or local laws or policy. Supplanting may also occur if the LEA uses IDEA-B funds to provide services for students with disabilities that the LEA also provides for non-disabled students. For example, if an LEA uses IDEA-B funds for a student's 504 Plan and/or the LEA's dyslexia program, this would be a violation of the IDEA-B supplement, not supplant provisions.

IDEA-B and Title I Funds

Supplanting is presumed for IDEA-B if an LEA uses Title I funds to provide services required under a student's individualized education program (IEP).

IDEA-B requires that an LEA serving children with disabilities develop an IEP to ensure that a child with a disability receives a free appropriate public education. The IEP functions as a framework for the services the LEA is required to provide to each child to meet the requirements of IDEA. An LEA may not use Title I funds to provide services that must be provided under each child's IEP because, in the absence of the Title I funds, it is presumed that the LEA would use other funds, or it would be in violation of IDEA.

34 CFR 300.226(e) states that if coordinated early intervening services (CEIS) funds are used to carry out activities funded by ESEA, the CEIS funds must supplement the current ESEA program. If the LEA is expending IDEA-B funds for CEIS for intervention services to students on Title I, Part A-served campuses, and the students are eligible for services under Title I, Part A, then it would be supplanting to provide the intervention services with IDEA-B CEIS funds. The student is to receive all eligible services from Title I, Part A before receiving the CEIS services funded with IDEA-B.

Title II, Part A—Supporting Effective Instruction

Using Title II, Part A funds to meet any state mandate or local board policy would be considered a supplant. For example, if an LEA decides to use Title II, Part A funds to hire additional teachers to reduce class size in grade 2, the state mandate of 22:1 must be met with state and/or local funds before additional teachers may be hired with Title II, Part A funds.

Title III, Part A—English Language Acquisition, Language Enhancement, and Academic Achievement

As a part of the basic allotment to public schools, Texas provides state funding to LEAs that serve limited English proficient (LEP) students. According to state statute, these funds must be used to provide services to LEP students through bilingual education and/or English as a Second Language (ESL) programs. Title III, Part A funds cannot be used to meet the state requirements for serving LEP students. Additionally, Title III, Part A funds are supplemental to all other funds, including local, state and *other federal funds*. The LEA must ensure that any services provided with Title III, Part A funds are supplemental and could not be provided with any other funds, including Title I, Part A funds.

Title IV, Part A—Student Support and Academic Enrichment Grant

There have been many questions recently about the use of Title IV, Part A funds for security. The purchase of security equipment (such as cameras, etc.) and security training are potentially allowable uses of funds; however, the LEA must examine the three traditional presumptions of supplant to ensure that Title IV, Part A funds are being used in a supplemental manner. If the LEA has previously purchased these items with State or local funds in the past, the LEA must maintain documentation to rebut the presumption of supplant. [Also, please note that the purchase of firearms and ammunition, as well as training in the use of such items, are **not** allowable.]

Title IV, Part B—21st Century Community Learning Centers

Academic remediation is often funded with Title I funds and is also an allowable use of 21st Century Community Learning Centers (CCLC) funds. When a 21st CCLC grant is awarded, grantees may want to divert their Title I funds to other uses and use 21st CCLC funds for academic remediation in place of the Title I funds. This would be a supplant. Using 21st CCLC funds to increase the number of students served or the scope of services offered through academic remediation would be allowable.

Carl D. Perkins Career and Technical Education Act

An LEA decided to provide wireless networking for all classrooms in the district, using state and local funds. However, the LEA soon realized that it did not have resources to completely network all classrooms. The LEA knew that Perkins funds can be used to expand technology, so the LEA proposed using Perkins funds to provide wireless networking for all career and technical education classrooms. If it followed through on this proposal, the district would be supplanting, because it would be using federal funds to provide the same service for eligible children (i.e., CTE students) that the LEA provided with state or local funds to children not eligible for services (i.e., students not enrolled in CTE courses).

Exceptions

IDEA-B

Before 1992, IDEA-B included a “particular cost test” for determining whether supplanting occurred. If an LEA expended IDEA-B funds to pay a salary that in the prior year had been paid with state or local funds, the LEA would fail the particular cost test, resulting in a supplant. Since the removal of the particular cost test from statute, no requirement exists related to supplanting particular costs. If an LEA maintains local—or state and local—effort (maintenance of effort requirement), it will not violate the IDEA-B supplement, not supplant provision.

How to Document Compliance for an Auditor

Any determination about supplanting is specific to the individual situation, and general guidelines cannot be provided to meet the particular details of any situation. Examples of the types of documentation auditors may request from an LEA to demonstrate that the expenditure is supplemental to other federal and/or non-federal programs include the following:

- Fiscal or programmatic documentation to confirm that, in the absence of federal funds, the grantee would have eliminated staff or other services in question
- Board minutes/agendas with discussion of elimination of staff due to lack of state funds
- State or local legislative actions
- Itemized budget histories from one year to the next and supporting information
- Planning documents
- Actual reduction in state or local funds
- Decision to eliminate position or services was made without regard to the availability of federal funds, including the reason the decision was made
- Class-size data from previous years and upcoming year
- Specific policies and procedures related to supplement, not supplant requirements

Section B—Program-Specific Supplement, Not Supplant Requirements

Title I, Part A of ESSA provides for a more streamlined approach for documenting compliance with the SNS requirement. The SNS Methodology described below meets the SNS requirement for the following programs:

- Title I, Part A
- Title I School Improvement programs
- Title I, Part C

SNS Methodology and Required Documentation

The term “supplement, not supplant” usually means that federal funds cannot be used to perform a service that would normally be paid for with state or local funds. To meet the SNS requirement for the programs listed above, however, the LEA only needs to demonstrate that the methodology used to allocate State and local funds to each Title I campus ensures that each of those campuses receives all of the State and local funds it would otherwise receive if it were not receiving assistance under Title I.

Beginning with the 2018-2019 school year, each LEA that receives Title I funds must have documentation that confirms either:

- All three components of the SNS Methodology, described below; **or**
- A Statement of Exemption, described below.

Components of the SNS Methodology

1. Statement of the methodology: In its description of the methodology, LEA must—
 - a. state whether the allocation of State and local funds was determined on a districtwide basis or by campus category
 - b. state the type of methodology used (per-pupil, weighted per-pupil, or personnel and non-personnel costs).
 - c. include a restatement of the statute/purpose of the SNS requirement: [i.e., The SNS methodology described is used for the fair and equitable distribution of State and local funds to ensure that each Title I campus receives all of the State and local funds that it would receive in the absence of Title I funds.]
2. Criteria used in methodology: The LEA’s description of its SNS methodology must include the criteria used to distribute State and local funds to campuses:
 - a. District per-pupil amount for State and local funds;
 - b. Weights assigned, if any;
 - c. Classes of personnel, if applicable;
 - d. Other (specify).

3. Mathematical calculation formula: The LEA should provide the math formula showing how the calculations were made to determine the allocation of State and local funds each campus. Otherwise the auditor will determine his own calculation of the LEA's methodology.

NOTE: The SNS Methodology described here applies only at the campus level. Current guidance does not yet address whether it also covers the SNS requirement for Title I funds that are reserved at the district level. In absence of such guidance, LEAs should apply the traditional Presumptions of Supplant for these cases, as described in Section A of this document. This document will be updated to reflect USDE guidance that may be received in the future.

Flexibility Allowed

Districtwide or by Campus Category: Some flexibility in the SNS methodology is allowed, in that an LEA may demonstrate compliance for its Title I campuses on either a districtwide basis or by campus category. If the LEA is using campus categories in its determination, it may use only three: elementary, middle school, and high school.

Exclusion of Funds: Title 34 of the Code of Federal Regulations, Part 200, Section 79 (34 CFR 200.79) does provide for an exception under which expending state or local funds would not be considered a supplant. In a case where the LEA is using supplemental state or local funds to provide a program that meets the intent and purpose of Title I (with "intent and purpose" defined in 34 CFR 200.79), those state or local funds expended for a "Title I-like program" may be excluded for the purpose of determining compliance with the supplement, not supplant requirements.

For example, if a State Compensatory Education (SCE) program—

- provides additional services only for students most at risk of failing to meet State academic standards;
- provides supplementary services designed to meet the educational needs of the participating students to support their achievement toward meeting State academic achievement standards;
and
- uses the State's assessment system to review the effectiveness of the program;

then those SCE funds can be excluded from the SNS calculations.

Likewise, if a campus receives a campus-specific State or local grant that is intended only for a particular campus (i.e., a local foundation grant awarded to a campus), those funds would be excluded from the SNS Methodology.

Generally, the LEA can find the overall amount of State and local funds that are to be distributed to campuses based on the SNS methodology by taking Fund Codes 103-199, subtracting the State and local funds that are coded for District-level expenses, and subtracting also any State Compensatory Education funds that are used for a Title I-like programs. The resulting amount is what the SNS Methodology should distribute to campuses.

The LEA should allocate 100% of its High School Allotment to serve its secondary students (Grades 6-12 only) and include the description of that allocation process as a component of its SNS methodology.

Methodology Options

The SNS methodology must ensure that each Title I campus receives all of the state and local funds it would otherwise receive if it were not a Title I school. LEAs have several options for demonstrating a fair and consistent methodology to allocate State and local funds to its campuses and meet the SNS requirement. Possibilities include the following:

- Distribution by Student (per-pupil amount): A simple districtwide per-pupil formula distributing State and local funds based on the number of students in each school, so that the per-pupil amount for each Title I school is at least as much as the average per-pupil amount in non-Title I schools within the district.

This methodology is especially applicable for smaller and rural LEAs with fewer different fund sources or fewer campuses.

- Distribution by Student Characteristics (weighted student formula): A districtwide formula weighted based on the characteristics of students in each school, such that—
 - 1) Student characteristics, such as living in poverty, English language learners, students with disabilities, and other such subgroups may generate additional funding for their school; and
 - 2) Each Title I school receives for its use all of the State and local funds to which it is entitled under the formula.

This type of methodology may be applicable for smaller and rural LEAs, as well as larger LEAs with greater numbers of students with differing characteristics. Generally speaking, the greater the number of student characteristics the LEA uses in its formula, the more complex the methodology may become.

- Distribution by Personnel and Non-personnel Expenditures: A districtwide personnel and non-personnel resource formula such that each Title I school receives for its use an amount of State and local funds that is at least equivalent to the **sum** of:
 - 1) The salary for each category of school personnel (e.g., teachers, principals, support services) multiplied by the number of those personnel in each category assigned by the formula to the school; and
 - 2) The per-pupil expenditure for non-personnel resources, multiplied by the number of students in the school.

This methodology would be most applicable for larger LEAs with greater numbers of students with differing characteristics and larger numbers of campuses.

Statement of Exemption

An LEA is not required to meet the SNS methodology compliance requirement if it has—

- a single campus (only one school in the district), or
- a single campus serving each campus category (with no grade duplication)
[Note: for SNS purposes, there are only three campus categories allowed: Elementary, Middle School, and High School.]

However, LEAs that are exempt from the methodology still need documentation of why they are exempt, based on this TEA guidance. Instead of a methodology to distribute State and local funds, the LEA must have a formal Statement of Exemption.

See Section F for a sample Statement of Exemption. The LEA's Statement of Exemption must include the following elements:

- Statement of statute;
- Reference to the exemption claimed from TEA guidance (i.e., single campus; single campus per campus category, with no grade duplication); and
- Statement of exemption.

LEA Responsibility

The LEA is responsible for updating its exemption status in the event that a change in its campus structure warrants.

Likewise, the LEA should revisit its methodology at least annually, before campus allocations are made for each school year, to determine that the description in the methodology is accurate and that the resulting allocations are fair and equitable.

Section C—Monitoring Process

The LEA is required to maintain its SNS Methodology or Statement of Exemption on file. The SNS Methodology, or the Statement of Exemption must be provided to the LEA's independent auditor or to TEA staff on request.

Random Validation:

Beginning in the fall of 2018, TEA's Department of Grants, Contracts, and Financial Administration will also select a random sample of LEAs from each education service center region and request that each of these LEAs submit a copy of its SNS Methodology or Statement of Exemption for review. LEAs that are selected may also be asked to submit pages from their general ledger to document that campus allocations were made according to their methodology description. Instructions and timeframe for this submission will be shared with the LEAs that are selected for the random validation process.

For this first validation, TEA will consider the results to be "Report Only." LEAs that are found to be out of compliance will be required to receive technical assistance and make appropriate adjustments to their SNS Methodology so that they will begin the 2019-2020 school year with a valid methodology in place. However, this first year of SNS validations will have no impact on risk levels or staging for corrective action. Given the hardship that adjustments to allocations can create when they occur mid-year, LEAs should make every effort to ensure the accuracy of their methodologies and verify that all of their Title I campuses are receiving all of the State and local funds that they would receive in the absence of Title I funds.

In future years, LEAs that are unable to come into compliance during the validation process with the SNS requirement risk corrective actions and potentially having to return Title I funds.

Monitoring Review:

Beginning with the 2019-2020 school year, the monitoring review process conducted by the Division of Federal Fiscal Monitoring will include a formal check of the LEA's compliance with the SNS requirement by requesting the LEA's SNS Methodology or Statement of Exemption, as applicable. Instructions and timeframe for this review will be shared with the LEAs that are selected.

Section D—Frequently Asked Questions

Question 1: If an LEA has only one campus, is the LEA required to have an SNS Methodology?

Response: The LEA is not required to have a methodology, but the LEA must have a formal Statement of Exemption on file.

Question 2: If the LEA is exempt from the Comparability of Services requirement, is it also exempt from the SNS requirement?

Response: The LEA may be exempt from having an SNS Methodology, but it would still need to have a formal Statement of Exemption on file.

Based on TEA's current understanding of the statute and the informal guidance received to date, there is a high degree of correlation between being exempt from demonstrating Comparability of Services and being able to meet the SNS requirement with a Statement of Exemption. However, there may be instances where this is not the case. When writing its Statement of Exemption, the LEA should reference the specific exemption claimed in terms of "single campus" or "no campus category or grade duplication," rather than making general reference to an exemption from the Comparability of Services requirement.

Question 3: If an LEA is using a simple per-pupil allocation, is it necessary for the amounts to be identical for each campus?

Response: If the LEA is using a simple per-pupil amount for its campus allocations, the amount per pupil must be the same for all its campuses. The actual allocation to each campus would be determined by multiplying that per-pupil amount by the number of students at the campus.

If the LEA is using a weighted per-pupil amount, the weights for each category of student must be applied consistently to each campus.

Question 4: Does the LEA have to submit its SNS Methodology or Statement of Exemption to TEA?

Response: The LEA must maintain its SNS Methodology or Statement of Exemption on file locally, to be submitted to TEA or made available to the auditor on request.

Question 5: Are there required categories that need to be included in the methodology, such as salaries, technology, maintenance, etc.?

Response: The LEA has the flexibility to determine what cost and/or student categories to use in its methodology.

Question 6: Can the LEA have different types of methodology categories, such as by FTE for staffing and per student for operational supplies, technology allocations, etc.?

Response: The LEA has this flexibility.

Question 7: If the LEA offers an alternative program or setting, such as an autism classroom, or a stand-alone CTE program, but it is located in only one campus, how does the LEA include that in its methodology?

Response: The LEA has the option to establish a weight that could be applied to the number of students in those categories. Or the LEA could fund these as a districtwide program without allocating those funds at the campus level.

Question 8: If the LEA has a campus that does not fit the methodology plan, is the LEA able to offer an explanation of the variance, or is that an option?

Response: The LEA should be able to create a methodology that can be applied consistently. The LEA should ask, "What is it about the campus that does not fit?" The LEA must find a way to account for all of its campuses on a consistent basis. There is no provision for a variance in statute, but LEAs do have the flexibility to determine weights to help account for costs associated with certain categories of student, as well as differences for the three campus categories.

Question 9: If the LEA does a planning methodology and then the actuals are different, how is that viewed and what are the ramifications? Example, the LEA anticipates enrollment at a certain level based on prior-year data and trends, but then the actual enrollment varies from the plan and sometimes in fairly large amounts.

Response: At some point, the LEA allocates funds to its campuses. It is fine to do a planning amount, but then when the LEA allocates the actual funds, the LEA should document the numbers used as of that date and document it. It may be necessary to adjust the methodology. That is fine, as long as the methodology that is actually used to allocate funds is applied consistently for all campuses.

Question 10: What happens if the actual expenditures do not equal out to the exact planning amount? What amount of variance from the planned SNS methodology allocation to the actual expenditures will be allowed?

Response: The SNS methodology is looking only at allocations, not expenditures. There is no provision for a variance, but LEAs do have the flexibility to determine weights to help account for costs associated with certain categories of student, as well as differences for the three campus categories.

Question 11: Does the SNS methodology have to be applied to alternative campuses?

Response: Yes, the SNS methodology must be applied to all campuses in the LEA. The LEA may include a factor to account for the additional costs associated with operating an alternative facility. A weight may be assigned for that category of student and applied consistently throughout the district.

Question 12: If the LEA designs its methodology based on three campus categories, but it also has a campus that crosses the traditional campus categories (i.e., K-8), how can it apply its methodology consistently?

Response: One option would be to create a composite allocation for that campus. For example, the LEA would apply its Elementary school methodology to the K-5 portion of the campus and its Middle School methodology to the 6-8 portion of the campus. The allocation for the K-8 campus would be the sum of the two. Otherwise, the LEA makes the decision which campus category is most appropriate and documents why.

Question 13: How does the SNS methodology apply to Title I, Part C—Migrant?

Response: The Title I, Part C statutory requirement for SNS [Section 1304(c)] refers directly back to the Title I, Part A description [Section 1118(b)] of how Title I, Part A campuses meet SNS by demonstrating that State and local funds are distributed to Title I campuses the same way that they are distributed to non-Title I campuses. This means that by having either the SNS methodology or the appropriate statement of exemption, an LEA has met the SNS requirement for its campus-level Title I, Part A or Title I, Part C funds. TEA has verified this clarification with USDE.

No guidance has yet been issued to address how SNS should be demonstrated for district-level funds. In absence of such guidance, TEA is advising LEAs to use the traditional presumptions of supplanting to ensure that **district-level** Title I, Part A and Title I, Part C funds are used for supplemental purposes.

Question 14: Does this mean that (if the SNS Methodology is in place, or LEA is exempt) Migrant funds can be used to pay for anything as long as it is aligned with the Comprehensive Needs Assessment, is in the Campus Improvement Plan, and meets the intent and purpose of Title I, Part C (regardless of how it may have been paid in the past or who else besides migrant students may receive the same service)?

Response: For SNS purposes, yes.

Question 15: The SNS Handbook also mentions School Improvement funds. Previous guidance from TEA has been that any expenditure from Comprehensive Support funds must strictly be supplemental, and that Comprehensive funds must be used to provide a NEW service/activity, or to ENHANCE an existing service/activity. Is this not true?

Response: It is not wrong for an LEA to apply the stricter, traditional SNS standard to either its Migrant or its School Improvement funds. However, the Supplement, Not Supplant language of Section 1003(e)(2) states that the application must contain “an assurance that each school the LEA proposes to serve will receive all of the State and local funds it would have received in the absence of funds received under this section.” Once the LEA has its SNS methodology in place, it has demonstrated that all of its campuses are receiving the appropriate amount of state and local funds, regardless of the Title I School Improvement funds the campus received. Other than this language, the local use of funds for Title I School Improvement described in statute does not mention a supplemental requirement. Services and activities must still be aligned with the Comprehensive Needs Assessment, included in the Campus Improvement Plan, and meet the intent and purpose of the program.

Question 16: If an LEA has no campuses with repeating grade levels, but has 4 campuses including an Elementary campus (grades PK-2) and an Intermediate campus (grades 3-5), would they be exempt?

Response: No. For purposes of the SNS Methodology, the campus with grades PK-2 and the campus with grades 3-5 are both considered part of the Elementary campus category. The LEA would be required have an SNS methodology that it applies consistently to all of its campuses, either districtwide or by campus category. However, the LEA does have the flexibility to assign weights to various categories of students (i.e., PK students) or staff to account for higher costs that may be incurred by a particular category of students. Such weights must be applied consistently.

Question 17: Does the LEA's methodology have to include its state-level Special Education funds?

Response: Yes, all state and local funds must be accounted for in the methodology in order to ensure that every campus is receiving all of the state and local funds that it is entitled to receive in the absence of Federal funds.

The LEA can determine a single methodology for all of Fund Codes 103-199 that is distributed to campuses. Or the LEA has the option to do its SNS methodology in sections, by state and local fund source, so long as all state and local funds that are distributed to campuses are distributed consistently. For example, in its SNS methodology, the LEA could describe how it allocates its State-level Special Education funds, based on the category of Special Education students at each campus. Then the LEA could describe how it allocates its General Education funds using other criteria that are also applied consistently, either districtwide or by campus category. This would be acceptable for any State or local fund source that the LEA uses, as long as the LEA documents the criteria for each allocation.

Question 18: If the LEA has an SNS methodology that allocates its State and local funds so that all of its campuses receive the State and local funds they would receive in the absence of Title I funding, are the campuses then allowed to spend Title I funds on things that may violate the "traditional" presumptions of supplant?

Response: Yes. The Title I, Part A statutory SNS Methodology replaces the "traditional" presumptions of supplant as a way of demonstrating compliance with the Supplement, Not Supplant requirement. Therefore, if the LEA has an SNS methodology that has all of the required components included and ensures all of its campuses receive the State and local funds they would receive in the absence of Title I funding, then the campuses have met the SNS requirement. No further SNS demonstration is required for those campus-level funds.

The LEA should keep two things in mind, however:

- All Title I expenditures must still be for activities that support a need that is identified in the Comprehensive Needs Assessment, are included in the Campus Improvement Plan, and that meet the intent and purpose of Title I; and
- At the present time, in the absence of further guidance to the contrary, TEA is advising that **district-level** Title I funds still be held to the more stringent "traditional" presumptions of supplant.

Question 19: If an LEA is using its RLIS/SRSA funds from Title V in alignment with Title I-A, which Section (A or B) should the LEA refer to for information on compliance with the SNS requirement?

Response: Section A of this document applies to RLIS /SRSA. Aligning the RLIS/SRSA funds to Title I, Part A-type activities is one of the allowable activities under that statute. Those funds are not “transferred” to Title I.

However, if an LEA implements Funding Transferability or REAP-Flex and transfers the uses of funds to Title I, Part A, then those transferred funds would follow Section B guidance for Title I, Part A.

Question 20: On Page 2 – the Title I, Part C row of the chart – the last statement of the “Note” section – can you clarify what this means? And can you give an example of this flexibility for Migrant funds?

Response: The note means that Title I, Part C funds are supposed to be used for services that are not addressed by other fund sources (be supplemental to all other fund sources), except that it does not matter whether services to migrant students are provided by Title I, Part A or Title I, Part C.

This is a new clarification. As an example, if the LEA can pay for instructional software for through an innovative technology grant, it should do that instead of using its migrant funds for that purpose. But if some of its migrant students are getting tutorials from Title I, Part A services and some are getting those same services through Title I, Part C, that is fine.

Question 21: What about magnet schools? Can the LEA make an exception about how it allocates funds to its magnet schools?

Response: The LEA must apply its SNS methodology consistently. It may be possible to weight a category of student or staff so that a magnet school would benefit, but any such weight must also be applied consistently to other campuses in the same campus category (or the district, if the LEA is using a districtwide methodology). The LEA may not simply exclude the magnet school(s) from the methodology.

Question 22: What is the difference between the different fiscal requirements (Maintenance of Effort; Supplement, Not Supplant; and Comparability of Services) under Title I, Part A?

Response: The three basic fiscal requirements for Title I, Part A are as follows:

Maintenance of Effort	The maintenance of effort provision focuses on spending at the LEA level. The LEA must maintain 90% of state and local funds for education from one year to the next.
Comparability	Title I – Comparability of Services requirement focuses on spending at the campus level. LEA must compare Title I to Title I or Title I to non-Title I campuses on specific tests.
Supplement, Not Supplant	The SNS requirement focuses on <i>allocation</i> of state and local funds before campuses receive Title I funds. This test looks at whether Title I campuses received their fair and equitable share of state and local funds.

The Comparability of Services requirement and the Supplement, Not Supplant requirement are both trying to ensure that Title I, Part A schools are getting their fair share of state and local resources, but they are each approaching it differently.

To demonstrate compliance with the Comparability of Services requirement, the LEA must pass one of three specific tests:

- Test 1: Comparison of State and Local Expenditures per Pupil
- Test 2: Comparison of Per Pupil Expenditures for State and Local Base Salaries
- Test 3: Ratio of Pupils to Non-Federally Funded Instructional Staff FTEs

The SNS methodology requirement for Title I looks at how the LEA allocates State and local funds to campuses. The LEA demonstrates compliance with the requirement by having a methodology that describes how it allocates State and local funds to all of its campuses on an equitable basis, either districtwide or by campus category.

The exemption rules for each requirement are different as well. Comparability has more flexibility than is specified in statute because the U.S. Department of Education issued non-regulatory guidance through the negotiated rulemaking process, describing circumstances in which certain campuses can be exempt. Because the SNS Methodology is relatively new, it has not yet been addressed in official guidance from the U.S. Department of Education. We cannot assume that the same exemption rules will apply to both requirements.

Question 23: For the purposes of determining compliance with the supplement, not supplant requirement in section 1118(b) and the comparability requirement in section 1118(c) of ESSA, an LEA may exclude supplemental state or local funds expended in any school attendance area or school for programs that meet the intent and purpose of Title I, Part A. What is considered to meet “the intent and purpose of Title I, Part A”?

Response: A supplemental state or local program will be considered to meet the requirements of a **schoolwide program** if the program—

- is implemented in a school that meets the schoolwide poverty threshold (40%) for eligibility;
- is designed to promote schoolwide reform and upgrade the entire educational operation of the school to support students in their achievement toward meeting the state’s challenging student academic performance standards;
- is designed to meet the educational needs of all children in the school, particularly the needs of children who are failing, or most at risk of failing, to meet the State’s challenging student academic performance standards; and
- uses the State’s system of assessment to review the effectiveness of the program.

A supplemental state or local program will be considered to meet the requirements of a **targeted assistance** program if the program—

- serves only children who are failing, or most at risk of failing, to meet the State’s challenging student academic performance standards;
- provides supplementary services designed to meet the special educational needs of the children who are participating to support their achievement toward meeting the State’s student academic performance standards that all children are expected to meet;
- provides supplementary services designed to meet the special educational needs of the children who are participating to support their achievement toward meeting the State’s student academic performance standards that all children are expected to meet; and
- uses the State’s system of assessment to review the effectiveness of the program.

Section E—Examples of SNS Methodologies

The examples provided here represent possible methods for allocating State and local funds to campuses. They are not intended as an exhaustive list of options. Any of these examples can be modified to include districtwide options or campus category options; or to include more or different categories of students, personnel costs, and non-personnel costs. The point is that a formal methodology must be applied consistently to ensure that campuses receiving Federal funds under Title I also receive their fair share of State and local funding.

Please note that, in keeping with the EDGAR requirement that the most restrictive rule applies, if a State or local fund source has a required method of distribution (such as a per-pupil amount, or a campus-specific allocation that is prescribed by the grant), the LEA must follow that method for that fund source. The SNS methodology should address the balance of State and local funds that do not have a distribution method that is prescribed by the State.

SNS Methodology using simple per-pupil amount:

Example 1 [Used for Fund Codes 103-199, minus district-level funds]

An LEA with 6 campuses (3 elementary, 2 middle, 1 high) serves 2 of its elementary schools as Title I schoolwide programs and one of its middle schools as a targeted assistance program. The LEA may choose to demonstrate compliance with the SNS requirement by having a single, districtwide methodology for distributing its State and local funds. This example shows the LEA allocating 100% of its High School Allotment to its high school (although it would have been acceptable to include the middle schools in this distribution), and then using a single per-pupil amount to distribute the balance of its State and local funds to all of its campuses:

Per-pupil amount: \$4000

	Enrollment	Per-pupil amount	State and local allocation	H.S. Allotment
Elementary A	350	\$4000	\$1,400,000	\$0
Elementary B	375	\$4000	\$1,500,000	\$0
Elementary C	325	\$4000	\$1,300,000	\$0
Middle A	450	\$4000	\$1,800,000	\$0
Middle B	500	\$4000	\$2,000,000	\$0
High	975	\$4000	\$3,900,000	\$247,650

Total State and local funds allocated by methodology: \$12,147,650

:

Example 2 [Used for Fund Codes 103-199, minus district-level funds]

An LEA with 6 campuses (3 elementary, 2 middle, 1 high) serves 2 of its elementary schools as Title I schoolwide programs and one of its middle schools as a targeted assistance program. The LEA may choose to demonstrate compliance with the SNS requirement by describing the method used for the two special allotments mentioned, and by having a methodology by campus category for the balance of the State and local funds. This example describes the allocations of the State Special Education and the High School Allotment separately. For the remaining balance of the State and local funds, the LEA has one per-pupil amount for each campus category that it has applied consistently to allocate State and local funds to all of the campuses within each campus category:

State Special Education: The LEA receives \$1,500,000 for State Special Education. The LEA retains approximately 60% of these funds at the district level for Special Education personnel not paid from campus budgets. The remaining funds are distributed to campuses on a per-pupil basis at a rate of \$2763 per Special Education student.

	Number of Special Education Students	Per-pupil amount	Allocation
Elementary A	25	\$2763	\$69,075
Elementary B	32	\$2763	\$88,416
Elementary C	29	\$2763	\$80,127
Middle A	35	\$2763	\$96,705
Middle B	48	\$2763	\$132,624
High	45	\$2763	\$124,335

Total State and local funds allocated by this component of the methodology: \$591,282

High School Allotment: The LEA receives \$250,000 for its High School Allotment. The LEA distributes all of these funds to its single high school. This per-pupil amount would be \$256.41 per high school student.

Per-pupil amount for balance of State and local funds: Varies by campus category

	Enrollment	Per-pupil amount	State and local allocation
Elementary A	350	\$4500	\$1,575,000
Elementary B	375	\$4500	\$1,687,500
Elementary C	325	\$4500	\$1,462,500
Middle A	450	\$4000	\$1,800,000
Middle B	500	\$4000	\$2,000,000
High	975	\$3000	\$2,925,000

Total State and local funds allocated by this component of the methodology: \$11,450,000

SNS Methodology using weighted student formula:

Example 3 [Used for Fund Codes 103-199, minus district-level funds]

An LEA with 6 campuses (3 elementary, 2 middle, 1 high) serves 2 of its elementary schools as Title I schoolwide programs and one of its middle schools as a targeted assistance program. In this example, the LEA has chosen to demonstrate compliance with the SNS requirement by using a weighted student formula. It applies the weighted formula consistently to each campus in order to allocate State and local funds to its campuses:

Weights for student categories [Example only; student categories and weights are determined by LEA.]

	Weight	Elem A	Elem B	Elem C	Middle A	Middle B	High
Base weight [Multiply weight by campus enrollment]	1.0	350 students x 1.0 = 350	375 students x 1.0 = 375	325 students x 1 = 325	450 students x 1 = 450	500 students x 1 = 500	975 students x 1 = 975
Economically disadvantaged students [Multiply weight by number of EcoDis students]	0.2	175 students x 0.2 = 35	150 students x 0.2 = 30	195 students x 0.2 = 39	207 students x 0.2 = 41.4	175 students x 0.2 = 35	390 students x 0.2 = 78
ELL students [Multiply weight by number of ELL students]	0.4	62 students x 0.4 = 24.8	45 students x 0.4 = 18	75 students x 0.4 = 30	30 students x 0.4 = 12	25 students x 0.4 = 10	40 students x 0.4 = 16
Students with disabilities [Multiply weight by number of students with disabilities]	0.6	28 students x 0.6 = 16.8	41 students x 0.6 = 24.6	30 students x 0.6 = 18	21 students x 0.6 = 12.6	29 students x 0.6 = 17.4	32 students x 0.6 = 19.2
Students one or more grade levels behind [Multiply weight by number of students who are one or more grade levels behind]	0.2	14 students x 0.2 = 2.8	18 students x 0.2 = 3.6	12 students x 0.2 = 2.4	8 students x 0.2 = 1.6	7 students x 0.2 = 1.4	15 students x 0.2 = 3.0
Total weight for each campus		429.4	451.2	414.4	517.6	563.8	1091.2
Per-pupil amounts [This example is done by campus category.]		\$4000	\$4000	\$4000	\$3000	\$3000	\$2500
High School Allotment		\$0	\$0	\$0	\$0	\$0	\$249,600
Total State and local allocation [Total weight x per-pupil amt]		\$1,717,600	\$1,804,800	\$1,657,600	\$1,552,800	\$1,691,400	\$2,728,000

Total State and local funds allocated by this methodology: \$11,401,800

SNS Methodology using staff positions and non-personnel resources:

Example 4 [Used for Fund Codes 103-199, minus district-level funds]

An LEA with 6 campuses (3 elementary, 2 middle, 1 high) serves 2 of its elementary schools as Title I schoolwide programs and one of its middle schools as a targeted assistance program. In this example, the LEA has chosen to demonstrate compliance with the SNS requirement by using a formula that allocates resources to each campus based on the number of personnel (multiplied by the LEA's salary for each staff category) plus the non-personnel resources (campus enrollment multiplied by the LEA's per-pupil expenditures for non-personnel resources). In this example, the LEA uses \$60,000 for each teacher; \$80,000 for each principal; \$300 (for elementary) or \$500 (for secondary) per student for technology costs; and \$500 (for elementary) or \$300 (for secondary) per student for instructional supplies. The LEA applies this formula consistently to allocate State and local funds to all of its campuses. [Numbers and categories are for example only; categories and amounts are determined by LEA.]

The High School Allotment was allocated to the single high school. [Note: If there had been more than one high school, the High School Allotment would have been allocated based on the number of high school students at each campus. The LEA also has the option of including the middle schools in the allocation of the High School Allotment.]

Allocations based on staff positions and non-personnel costs:

	District Average	Elem A	Elem B	Elem C	Middle A	Middle B	High
Teachers [22 to 1 for El; 27 to 1 for secondary]	\$60,000	16 teachers x 60,000 = \$960,000	17 teachers x 60,000 = \$1,020,000	15 teachers x 60,000 = \$900,000	17 teachers x 60,000 = \$1,020,000	19 teachers x 60,000 = \$1,140,000	37 teachers x 60,000 = \$2,220,000
Principals	\$80,000	2 principals x 80,000 = \$160,000	2 principals x 80,000 = \$160,000	2 principals x 80,000 = \$160,000	2 principals x 80,000 = \$160,000	2 principals x 80,000 = \$160,000	3 principals x 80,000 = \$240,000
Technology cost per student	El: \$300 M/HS:\$500	350 x 300 = \$105,000	375 x 300 = \$112,500	325 x 300 = \$97,500	450 x 500 = \$225,000	500 x 500 = \$250,000	975 x 500 = \$487,500
Instructional supply cost per student	El: \$500 M/HS:\$300	350 x 500 = \$175,000	375 x 500 = \$187,500	325 x 500 = \$162,500	450 x 300 = \$135,000	500 x 300 = \$150,000	975 x 300 = \$292,500
High School Allotment	\$0	\$0	\$0	\$0	\$0	\$0	\$249,600
State and Local allocation		\$1,400,000	\$1,480,000	\$1,320,000	\$1,540,000	\$1,700,000	\$3,240,000

Total State and local funds allocated by this methodology: \$10,929,600

Section F—Templates

STATEMENT OF EXEMPTION

<School Year>

<Insert LEA NAME>

Every Student Succeeds Act (ESSA) Title I Supplement/Not Supplant Compliance Requirement

Under ESSA Title I, Part A, the LEA must either demonstrate a Supplement/Not Supplant Methodology that is used to allocate State and Local funds to campuses and that the allocation process is equitable, or have a Statement of Exemption.

Title I Part Statute:

Section 1118(b)(1)

All LEA shall use Federal funds received under this part only to supplement the funds that would, in the absence of such Federal funds, be made available from State and local sources for the education of students participating in programs assisted under this part, and not to supplant such funds.

TEA Guidance on Supplement/Not Supplant

Based on TEA guidance, districts that have one campus per campus category with no duplication of grades, will not be required to demonstrate a methodology for Supplement/Not Supplant.

Statement of Exemption [Note: This statement should be modified to address the LEA’s specific reason for exemption.]

<Insert LEA Name> will not be required to demonstrate a methodology for Supplement/Not Supplant because the district has <two> campuses with no duplication of grades or campus categories.

- <Insert Name> High School Grades <7-12>
- <Insert Name> Elementary Grades <PK-6>

Printed Name of Authorized Official

Title

Signature of Authorized Official

Date

The LEA must maintain this completed Statement of Exemption on file, subject to request by an auditor or by TEA staff.

NOTE: This is a sample compliance statement and must be customized to the individual LEA.

Supplement, Not Supplant Methodology EXAMPLE

Purpose:

The Supplement, Not Supplant (SNS) Methodology described in this document is used to ensure the fair and equitable distribution of State and local funds to all campuses operated by the LEA, so that each Title I campus receives all of the State and local funds that it would receive in the absence of Title I funds.

Description of methodology:

The basis on which the remaining balance of State and local funds is allocated: [circle one]

DISTRICTWIDE / CAMPUS CATEGORY

The type of methodology used: [circle one or more, as applicable]

PER-PUPIL / WEIGHTED PER-PUPIL / PERSONNEL-NONPERSONNEL COSTS / OTHER

Specify Other: _____

Description of criteria used: <Insert description of LEA's criteria. Examples from this document follow:>

From Example 1: The LEA used a simple per-pupil amount of \$4000 for all campuses in the LEA.

From Example 2: The LEA allocated State/local funds for Special Education based on an amount of \$2763 per Special Education student. The LEA distributed all of its High School Allotment funds to its single high school. The LEA then used a simple per-pupil amount for each campus category to allocate the remaining funds: \$4500 per-pupil for elementary campuses; \$4000 per-pupil for middle school campuses; and \$3000 per-pupil for the high school.

From Example 3: The LEA used a weighted per-pupil amount for each campus category to allocate funds. The weights assigned were as follows:

- Base weight: 1.0
- Economically disadvantaged: 0.2
- ELL: 0.4
- Students with disabilities: 0.6
- Students one or more grade levels behind: 0.2

Each weight was multiplied by each campus's enrollment. The total weighted enrollment for each campus was then multiplied by the per-pupil amount designated for the appropriate campus category (\$4000 for elementary schools, \$3000 for middle schools, \$2500 for high school).

From Example 4: The LEA allocated State and local resources to each campus based on the number of teachers and principals at each campus (multiplied by the LEA's salary for each category) plus the non-personnel resources (campus enrollment multiplied by the LEA's per-pupil expenditure for non-personnel resources). Specifically, in this example the LEA used \$60,000 for each teacher; \$80,000 for each principal; \$300 (for elementary) or \$500 (for secondary) per student for technology costs; and \$500 (for elementary) or \$300 (for secondary) per student for instructional supplies. The LEA applied this formula consistently to allocate State and local funds to all of its campuses.

Mathematical calculation formula: [LEA should attach spreadsheet showing calculations for each campus in the LEA. Note: the LEA will likely also be asked to share copies of relevant pages from its general ledger, showing the amounts allocated to campuses.]

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