



Ohio

Office of Federal Programs Resource Guide 2022

*Basics to the Elementary and Secondary
Education Act (ESEA) and Every Student
Succeeds Act (ESSA) programs*

Mike DeWine, Governor
Paolo DeMaria, Superintendent of Public Instruction

November 2021

The Office of Federal Programs supports a variety of customers ranging from new to veteran district superintendents, school treasurers, federal program coordinators, state and national organizations, elected officials, parents and students. The level of understanding federal education programs and the types of services requested varies across stakeholders.

Some people require a thorough knowledge of the details to comply with federal laws and regulations. For those who need detailed guidance, we recommend reviewing our Comprehensive Continuous Improvement Plan (CCIP) document library [located here](#) and search in the specific topic of relevance. On the other hand, some people may only need or want a basic understanding of federal programs and require a high-level summary of the information. This document should help, regardless of the level of information desired.

The Office of Federal Programs is committed to supporting all customers by adding value to their federal programming experience. We are continuously looking to improve on the process of:

- streamlining and updating the relevant federal guidance and supporting materials;
- reviewing federal requirements and identifying potential flexibilities;
- helping educational organizations spend federal resources efficiently
- supporting stakeholders with implementing programs and complying with federal laws and regulations
- Identifying best practices and models of success
- breaking down programmatic siloes and reducing administrative burdens on districts and schools, and
- improving collaboration and communications

We hope this document provides the reader with a high-level overview of the Elementary and Secondary Education Act programs. It includes general information on the law and regulations, grant information, general uses of funds, compliance information, accountability procedures and more. For those who require more details, there are useful links to access more comprehensive guidance materials after each topic.

Thank you for your interest in federal education programs and your commitment to high achievement for all students. We are here to help.

Sincerely,



Jeremy Marks
Director, Office of Federal Programs

Ohio’s Elementary and Secondary Education Act (ESEA) and Every Student Succeeds Act (ESSA) Resource Guide

Special Note: The Ohio Department of Education’s Office of Federal Programs administers many, but not all, grants under the ESEA *Elementary and Secondary Education Act* (ESEA). ESEA was originally signed into law in 1965. Since that time, the legislation has been reauthorized six times, the last in 2015 when the law was reauthorized as the *ESSA (Every Student Succeeds Act)*, which can be accessed [here](#).

The Office of Federal Programs website is available [here](#).

.....

Office of Federal Programs Support Teams	4
Programs Administered Under ESEA.....	6
Title I, Part A – Education for Disadvantaged Youth.....	6
Title I – Expanding Opportunities for Each Child Grant	6
Title I, Part C – Migrant Education	6
Title I, Part D – Neglected and Delinquent.....	6
Title II, Part A – Improving Teacher Quality	7
Title III – Limited English Proficient.....	7
Title IV, Part A – Student Support and Academic Enrichment.....	7
Title IV, Part B – 21 st Century Community Learning Centers.....	7
Title V, Part B – Rural and Low-Income School Program.....	8
Title VII, Subtitle B – Education for Homeless Children and Youth.....	8
CARES ACT (ESSER I).....	8
CRSSA ACT (ESSER II).....	8
CRSSA ACT (EANS)	8
ARP ACT (ESSER III).....	9
Title I, Part A Basic Information	9
Title I, Part A – Purpose.....	9
Title I, Part A – Funding Formulas	9
Allocations to Districts	9
Period of Availability.....	10
Title I, Part A Programs	10
Targeted Assistance Program	10
Schoolwide Program.....	11
Uses of Funds	11
Title I, Part A – Required Uses of Funds.....	11
Title I, Part A – Allowable Uses of Funds	11
Title I, Part A – Example Uses of Funds	12

Title I, Part A – Prohibited Uses of Funds	12
ESEA General Requirements	13
Standards and Assessments	13
Accountability Systems	13
Properly Licensed Teachers and Paraprofessionals.....	14
Private School Participation	14
Waiver Authority.....	14
Ohio ESEA Waiver Summary:.....	14
ESEA Fiscal Components	15
Comparability	15
Maintenance of Effort.....	15
Supplement, Not Supplant	15
Systems for Districts to Plan, Report and Budget.....	15
Comprehensive Continuous Improvement Plan (CCIP).....	16
One Needs Assessment	16
Compliance	16
Nonpublic Data System	16
Comparability	16
Expenditures Information.....	16
General Cost Principles	16

Office of Federal Programs

*A teamwork approach for administering the federal
Elementary and Secondary Education Act programs to raise student achievement.*

Office of Federal Programs Support Teams

Support Teams	Key Team Focus Areas *	Members
<p>Policy and Management Support Team</p> <p><u>Lead:</u> Director, Jeremy Marks</p>	<ul style="list-style-type: none"> • CARES Act (ESSER Award and GEER Support) Overall Management • ED STEPS Ownership • Policy Setting, Procedures and Management • Office Inventory and Work Coordination • US Department Correspondence and Meetings • Grant Awards • Office Website, O Drive, CCIP • Internal and External Trainings and Conferences • Agency and External Relations • LEA Application Approvals 	<p>Team Members:</p> <ul style="list-style-type: none"> • Jim Comeaux • Diane Neal • Scott May • Morgan Brown • Candice Kerchner • Karen Auble • Rachel Hand
<p>Administration and Support Team</p> <p><u>Lead:</u> ED STEPS Coordinator, Scott May</p>	<ul style="list-style-type: none"> • ED STEPS Project Management • Systems Supports • Data Supports • Administrative Support • Inventory and Records Supports • Grant Management and Procurement Supports • Trainings (Internal and External) 	<p>Team Members:</p> <ul style="list-style-type: none"> • Candice Kerchner • Rachel Hand • Danielle Edmonds • Nina Pace
<p>Well-Rounded Education Support Team</p> <p><u>Lead:</u> Assistant Director, Morgan Brown</p>	<ul style="list-style-type: none"> • ED STEPS: Needs Assessments • COVID Relief Acts support (ESSER and GEER): Nonpublic and General Technical Assistance • Emergency and Safety-Related Grants • Nonpublic and Educational Options • Title IC: Migrant • Title ID: Neglected and Delinquent • Title III: English Learners • Title IV: Well-Rounded • Family and Community • LEA Support and Plan Reviews 	<p>Team Members:</p> <ul style="list-style-type: none"> • Chantelle Carter • Rasha Hetata • Michael Crace • Lisa Huckins • Hearcel Craig
<p>Planning and Programming Support Team</p> <p><u>Lead:</u> Assistant Director, Diane Neal</p>	<ul style="list-style-type: none"> • ED STEPS: One Plan • COVID Relief Acts support: Planning and Uses and General Technical Assistance • Title IA: Disadvantaged • Title II: Educator Quality • Title V: Rural • Early Childhood • Compliance Monitoring • Community School Connections • LEA Support and Plan Reviews 	<p>Team Members:</p> <ul style="list-style-type: none"> • Amy Hill • Matt Imperato • Jeff Tesnow • Paul Preston • Ava Yeager

<p>Allocations and Operations Support Team</p> <p><u>Lead:</u> Assistant Director, James Comeaux</p>	<ul style="list-style-type: none"> • ED STEPS: Funding Applications • COVID relief Acts support • Allocations • Title I D: Neglected and Delinquent • Fiscal Requirements • Internal Grants Management Support • Internal and External Audits • Compliance Risk Factors • LEA Support and Plan Reviews 	<p>Team Members:</p> <ul style="list-style-type: none"> • Lilly Jamaledine • Daphne Rees • Philip Steffanni • Jason Coleman
<p>COVID Relief and Sustainability Support Team</p> <p>Lead: Assistant Director, Karen Auble</p>	<ul style="list-style-type: none"> • COVID Legislation and Program (ESSER and GEER): Overall Coordination and Management Support <ul style="list-style-type: none"> • ESSER and GEER Application Development • Contracts and External Coordination • Monitoring and Oversight Coordination (Cross Offices) • Provide cross-office collaboration, training and support • Overall Technical Assistance coordination and application support and approval • Assurances and Conditions • ED STEPS: General Support • Plan Support and Approvals • Office Responsibilities Integration and Sustainability (supporting cross office responsibilities) 	<p>Team Members:</p> <ul style="list-style-type: none"> • Beth Braun • Sarah Andreas • Randy Richardson • Vickie Seal

*** The key focus areas do not represent the entire scope of the OFP responsibilities. All OFP assignments and projects are accomplished across the teams. All staff members take a lead role on the Inventory of Responsibilities**

Programs Administered Under ESEA

Title I, Part A – Education for Disadvantaged Youth

Title I, Part A (Title I) of the Elementary and Secondary Education Act, as amended, provides financial assistance to districts and schools with high numbers or high percentages of children from low-income families to ensure that all children meet challenging state academic standards.

*United States Department of Education information on Title I, Part A is available [here](#).
Ohio Department of Education Spending Guide on Title I, Part A is available [here](#).*

Title I – Expanding Opportunities for Each Child Grant

The Expanding Opportunities for Each Child grant program is meant to expand access to and enrollment in school improvement activities for low-achieving students and students from low-income families. Each Child, Our Future is Ohio's strategic plan for education. Equity, partnerships, and quality schools are the three core principles of the strategic plan. This grant program aims to address all three principles with a special emphasis on equity. This grant's four focus areas of advanced coursework, career pathways, personalized learning, and credit recovery and academic acceleration services provide a unique opportunity for districts and community schools to create and expand programming that aligns with Ohio's strategic plan for education.

ODE information EOEC is available [here](#).

Title I, Part C – Migrant Education

Funds support high-quality education programs for migratory children and help ensure that those children who move between states are not penalized in anyway by disparities among states in curriculum, graduation requirements, or state academic content and student academic achievement standards. Funds also ensure that migratory children not only are provided with appropriate education services (including supportive services) that address their special needs, but also that those children receive full and appropriate opportunities to meet the same challenging state academic content and student academic achievement standards that all children are expected to meet. Federal funds are allocated by formula to state educational agencies, based on each state's per pupil expenditure for education and counts of eligible migratory children, ages 3 through 21, who live within the state.

USDOE information on Title I, Part C is available [here](#).

Title I, Part D – Neglected and Delinquent

The Part D, Subpart 1, State Agency Neglected and Delinquent (N and D) program provides formula grants to state educational agencies for supplemental educational services to help provide educational continuity for children and youth in state-run institutions for juveniles and in adult correctional institutions, so that these youth can make successful transitions to school or employment, once they are released. Funds are allocated by a formula to state educational agencies, which make subgrants to the state agencies responsible for educating neglected or delinquent children and youth. To be eligible for state Neglected and Delinquent funds, juvenile institutions must provide 20 hours a week of instruction from non-federal funds; adult correctional institutions must provide 15 hours of instruction. The Subpart 2 Local Education Agency Program requires each state educational agency to reserve funds from its Title I, Part A allocation, generated by the number of children in locally operated institutions for delinquent youth. Funds are awarded to school districts with high proportions of youth in local correctional facilities to support dropout prevention programs for at-risk youths.

USDOE information on Title ID is available [here](#).

Title II, Part A – Improving Teacher Quality

This program is intended to increase student academic achievement by improving the quality of teachers and principals by: increasing the number of highly qualified teachers in classrooms and reducing class size; increasing the number of highly qualified principals and assistant principals in schools; and increasing the effectiveness of teachers and principals by holding local educational agencies and schools accountable for improvements in student academic achievement. Title II, Part A provides agencies with the flexibility to use these funds to create ways to address challenges to teacher quality, whether they concern teacher preparation and qualifications of new teachers, recruitment and hiring, induction, professional development, teacher retention, or the need for more capable principals and assistant principals to serve as effective school leaders.

USDOE information on Title IIA is available [here](#).

Ohio Department of Education Spending Guide on Title II, Part A is available [here](#).

Title III – Limited English Proficient

This program is designed to improve the education of limited English proficient children and youth by helping them learn English and meet challenging state academic content and student academic achievement standards. The program provides enhanced instructional opportunities for immigrant children and youth. Funds are distributed to states based on a formula that takes into account the number of immigrant and limited English proficient students in each state. States must develop annual measurable achievement objectives for limited English proficient students that measure their success in achieving English language proficiency and meeting challenging state academic content and achievement standards. Schools use these funds to implement language instruction educational programs designed to help limited English proficient students achieve these standards.

USDOE information on Title III is available [here](#).

Title IV, Part A – Student Support and Academic Enrichment

This program supports the academic achievement by increasing the capacity of states, LEAs, schools and local communities to:

1. Provide all students with access to a well-rounded education;
2. Improve school conditions for student learning; and
3. Improve the use of technology in order to improve the academic achievement and digital literacy of all students.

USDOE information on Title IV, Part A is available [here](#)

Ohio Department of Education Spending Guide on Title IV, Part A is available [here](#).

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

This program supports the creation of community learning centers that provide academic enrichment opportunities during non-school hours for children, particularly students who attend high-poverty and low-performing schools. The program helps students meet state and local standards in core academic subjects, such as reading and math; offers students a broad selection of enrichment activities that can complement their regular academic programs; and offers literacy and other educational services to the families of participating children. Current ESEA flexibility allows for a portion of the 21st Century funds to be used for academic enrichment activities during the school day in addition to non-school hours.

USDOE information on Title IV, Part B is available [here](#)

Ohio 21st Century Community Learning Centers information is available [here](#).

Title V, Part B – Rural and Low-Income School Program

The purpose of the program is to provide financial assistance to rural districts to assist them in meeting the state's challenging academic standards. Applicants do not compete but rather are entitled to funds if they meet basic eligibility requirements. Eligibility is restricted by statute. Awards are issued annually to state educational agencies, which then make subgrants to local educational agencies that meet the applicable requirements.

USDOE information on Title V, Part B is available [here](#).

Title VII, Subtitle B – Education for Homeless Children and Youth

Formula grants are made to states based on the state's share of Title I, Part A funds. Among the provisions of this program is that funds support an office for coordination of the education of homeless children and youth in each state, which gathers comprehensive information about homeless children and youth and the impediments they must overcome to attend school regularly. These grants also help state educational agencies ensure that homeless children, including preschoolers and youth, have equal access to free and appropriate public education. States must review and revise laws and practices that impede such equal access. States must make competitive subgrants to local education agencies to facilitate the enrollment, attendance and success in school of homeless children and youth. This includes addressing problems due to transportation needs, immunization and residency requirements, lack of birth certificates and school records, and guardianship issues. States also are required to have an approved plan for addressing problems associated with the enrollment, attendance and success of homeless children in school.

USDOE information on Title VII is available [here](#).

CARES ACT (ESSER I)

In the Spring of 2020, the U.S. Department of Education (USED) awarded more than \$13 billion in assistance to elementary and secondary schools through the Elementary and Secondary School Emergency Relief (ESSER) Fund authorized by the Coronavirus Aid, Recovery, and Economic Security (CARES) Act.

CRSSA ACT (ESSER II)

On December 27, 2020, President Trump signed into law the Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA), 2021, Public Law 116-260, which provides an additional \$54.3 billion for an ESSER II Fund. The USED announced an additional \$1,991,251,095 in ESSER II funds to Ohio. Ohio's allocation is based on the proportion of funds that Ohio received under Part A of Title I of the Elementary and Secondary Education Act (ESEA) of 1965 in Federal Fiscal Year 2020.

CRSSA ACT (EANS)

As part of the Coronavirus Response and Relief Supplemental Appropriations Act, 2021, (CRRSA Act) Public Law 116-260, Congress set aside \$2.75 billion of the Governor's Emergency Education Relief (GEER) Fund specifically to provide emergency assistance to students and teachers in nonpublic schools through the Emergency Assistance to Nonpublic Schools (EANS) program. Ohio received an EANS award of \$154,896,274. The purpose of the EANS program is to provide services or assistance to eligible nonpublic schools to address the impact that the Coronavirus Disease 2019 (COVID-19) has had, and continues to have, on nonpublic school students and teachers in the state

ARP ACT (ESSER III)

On March 11, 2021, the American Rescue Plan (ARP) Act was signed into law. It is an unprecedented \$1.9 trillion package of assistance measures, including \$122 billion for the ARP Elementary and Secondary School Emergency Relief (ARP ESSER) Fund. Funds are provided to State educational agencies and school districts to help safely reopen and sustain the safe operation of schools and address the impact of the coronavirus pandemic on the Nation's students.

Title I, Part A Basic Information

The information below is basic information on Title I, Part A and other ESEA programs. It does not cover all the federal requirements of these programs.

Title I, Part A – Purpose

The purpose of Title I is to ensure that all children have a fair, equal and significant opportunity to obtain a high-quality education and at a minimum, reach proficiency on challenging state academic achievement standards and assessments. Eligible entities receive Title I funds based primarily on U.S. Census data of low- income students; however, services are provided to students identified as having the greatest need for assistance and most at risk of failing challenging state academic achievement standards.

USDOE information on Title I, Part A is available [here](#).

Title I, Part A – Funding Formulas

Title I, Part A funds are currently allocated through four statutory formulas that are based primarily on U.S. Census poverty estimates and the cost of education in each state.

1. Basic Grants provide funds to districts in which the number of children counted in the formula is at least 10 and exceeds 2 percent of district's school-age population;
2. Concentration Grants flow to districts where the number of children counted in the formula exceeds 6,500 or 15 percent of the total school-age population;
3. Targeted Grants based on the same data used for Basic and Concentration grants, except that the data are weighted so that districts with higher numbers or higher percentages of children from low-income families receive more funds. Targeted grants flow to local education agencies where the number of school children counted in the formula (without application of the formula weights) is at least 10 and at least 5 percent of the district's school-age population; and
4. Education Finance Incentive Grants funds are distributed to states based on factors that measure:
 - A state's effort to provide financial support for education compared to its relative wealth, as measured by its per-capita income; and
 - The degree to which education expenditures among districts within the state are equalized.

USDOE information on the Title I, Part A formula and allocations is available [here](#).

Allocations to Districts

Ohio provides Title I, Part A funds (allocations) to all local educational agencies, including traditional school districts and community schools. The Ohio Department of Education receives predetermined allocations for traditional districts based on the federal formula. The Ohio Department of Education

makes adjustments to the traditional school district allocations for: state administration (1 percent); School Improvement Sub A (4 percent); modifications for the neglected and delinquent youth program; and adjustments for community (charter) school allocations. The community school allocations are determined based on enrollment data submitted to the Educational Management Information System (EMIS).

Once the state provides districts their federal allocations, the districts target their funds (i.e. Title I funds) to the individual school buildings. For Title I, the school buildings with the highest percentages of children from low- income families receive funds. Unless a participating school is operating a Title I schoolwide program, the school must focus Title I services on children who are failing, or most at risk of failing, to meet state academic standards. Districts also must use Title I funds to provide equitable services to eligible children enrolled in private schools.

Allocation Timelines: The Ohio Department of Education provides districts with estimated allocations each spring. Districts complete their consolidated planning and funding applications in the Comprehensive Continuous Improvement Plan (CCIP) before July 1, allowing them to establish the legal authority to obligate funds as of July 1. Because new community schools open each year, the Ohio Department of Education is required to complete a reallocation process during the fiscal year.

Period of Availability

Allocations are loaded in early June and available on July 1 each. In general, districts should expend their grant funds within the 12-month period of when the award begins, but some grants allow for a percentage of their allocations to be extended from one year to the next (see Carryover below). All education funds must be obligated within a 27-month time period.

Carryover: Without a waiver, Title I Part A allows school districts to carry over, from year to year, no more than 15 percent of their allocation amount. Districts may request a carryover waiver once every three years during the fiscal year in which there were excess funds. Most other federal grants (e.g. Title I Part D, Title II Part A, School Improvement, Title III, Title VI and IDEA allow for 100 percent carryover. Most competitive federal grants (e.g. Title IV 21st Century and Title VII Homeless) have no carryover.

USDOE guidance on fiscal issues is available [here](#).

September 30 (9/30) Report: To help protect funds that are in jeopardy of lapsing (not spent in the allowable timeframe or exceeding the carryover limit), the Ohio Department of Education has developed a reporting process that allows a district to report any of its expenses and obligations from the district's substantially approved date (typically July 1) until Sept. 30. This allows for the obligations up until Sept. 30 to be paid using the oldest funds available.

Title I, Part A Programs

Targeted Assistance Program

Targeted assistance programs are supplemental Title I services provided to a select group of eligible children who are identified by schools (or districts) as failing or most at risk of failing to meet the state's reading and mathematics standards. Children must be ranked and served from highest to lowest risk

using multiple educationally related criteria. Schools are eligible to operate Title I programs if the school's poverty is above 35 percent or the district-wide poverty average. Targeted assistance

programs must offer supplemental services beyond what is offered in the required curriculum. Typical services include additional instruction or tutoring; professional development on Title I programs to administrators, teachers and parents; additional books and other supplies; additional equipment and increased parental involvement activities.

USDOE information on targeted assistance programs is available [here](#).

Schoolwide Program

A Title I schoolwide program may serve all students in a school, rather than providing separate services as required under the targeted assistance program. A schoolwide program allows the school significant flexibilities, as it considers all students to be Title I-eligible students and all teachers to be Title I teachers. To be eligible to be a schoolwide program 40 percent or more of the students must be identified as low-income or the school has been identified as a *Priority* or *Focus* school. A school must complete a comprehensive one-year planning process or receive permission from the Office of Federal Programs before operating a schoolwide program.

USDOE information on schoolwide programs is available [here](#).

Uses of Funds

Title I, Part A – Required Uses of Funds

Districts provide the majority of their Title I funds to eligible buildings, based on a rank order. However, there are some district-level required and allowable set-asides applied before the districts provide funding to (serve) their Title I buildings. These include:

- Districts in Academic Distress, Intensive and Moderate support status (or have schools with a D or F in gap closure) are required to set aside 20 percent of the district's Title I funds for requirements under ESEA flexibility (these funds must be used to support *Priority*, *Focus* or *Watch* schools);
- Districts are required to set aside 1 percent of their Title I allocation (if over \$500,000) for parental involvement (95 percent of the 1 percent must go to the Title I served buildings for their use);
- Districts are required to set aside a minimum of 1 Per Pupil Amount to support homeless services;
- Districts are required to provide Title I nonpublic equitable services to eligible students (number of low- income nonpublic school students living in the Title I-funded attendance area in the grade levels of the Title I-funded school multiplied by the corresponding Title I served building's Per Pupil Amount.);
- Districts may set aside up to 5 percent for professional development to ensure teachers and paraprofessionals become highly qualified.

Title I, Part A – Allowable Uses of Funds (not a complete list)

- Employee salaries and benefits (must maintain appropriate time and effort distribution records if employee has duties other than Title I);
- Supplemental supplies, educational materials and equipment that are reasonable, necessary and specific to Title I purposes. The Ohio Department of Education recommends districts spend no more than 10 percent of their allocation on supplies and equipment (combined);
- Travel and conferences that are reasonable and necessary and specific to the Title I program, not the general needs of the district or school;
- Maintenance/operating costs that are reasonable and necessary for the success of the Title I program and distributed on an equitable basis (i.e., janitorial and utility costs);
- Light refreshments for parent meetings/trainings;
- Indirect costs;
- Costs that are reasonable and necessary to accomplish the intent and purposes of the grant.

Title I, Part A – Example Uses of Funds

- Create systems to identify and train highly effective teachers to serve as instructional leaders;
- Modify the school schedule for collaboration (extended school day or year);
- Establish intensive, year-long teacher training in a schoolwide Title I elementary school. Train teachers to use a new reading curriculum that aggressively works on improving students' language skills and vocabulary;
- Provide new opportunities for Title I schoolwide programs for secondary school students to use high-quality, online courseware as supplemental learning materials for meeting mathematics and science requirements;
- Use longitudinal data systems to drive continuous improvement efforts focused on improving achievement in Title I schools;
- Strengthen and expand early childhood education by providing resources to align a district-wide Title I PreK program with state early learning standards and state content standards for grades K-3. If there is a plan for sustainability beyond 2010-2011, expanding high-quality Title I PreK programs to larger numbers of young children;
- Provide professional development to teachers in Title I targeted assistance programs focusing on the use of data to inform and improve instruction for students served by Title I. Professional development in a targeted assistance school is limited to the Title I staff and those teachers who have students in their rooms served by Title I;
- Use reading or mathematics coaches to provide professional development to teachers in Title I schoolwide programs;
- Establish or expand fiscally sustainable extended-learning opportunities for Title I-eligible students in targeted assistance programs, including activities provided before school, after school, during the summer, or over an extended school year;
- Contract with quality providers to offer supplemental tutoring support to low-performing students.

Title I, Part A – Prohibited Uses of Funds (not a complete list)

Title I funds should be supplemental in nature and be reasonable and necessary. They should be provided in accordance with Title I purposes and procedures. Below are a few examples of unallowable costs in using Title I funds or any other federal funds. A comprehensive list of allowable and unallowable costs when using federal funds is available from the Office of Management and Budget Uniform Guidance on cost principles and the U.S. Department of Education's General Administrative Regulations (EDGAR). Some examples of unallowable Title I costs include:

- Alcoholic beverages;
- Entertainment, recreation and social events;
- Donations;
- Employee service awards;
- Fines and penalties;
- Food and beverages (with certain exceptions);
- Fundraising activities;
- Gifts and monetary rewards (i.e., gift cards);
- Lobbying;
- Memberships in organizations that substantially engage in lobbying;
- Promotional items;
- Professional or individual liability insurance;
- Regular school day transportation.

USDOE information on Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards is available [here](#).

Education Department General Administrative Regulations (EDGAR) is available [here](#).

USDOE Title I, Part A uses of funds guidance for the American Recovery and Reinvestment Act (ARRA) is available [here](#).

ESEA General Requirements

Standards and Assessments

In general, the Elementary and Secondary Education Act requires states to develop rigorous standards and set high expectations of what students should know and be able to do in mathematics, English language arts and science. It requires states to test every student annually in reading and mathematics in grades 3-8, and again in high school. It also requires states to test in science one time in the grade spans of 3-5, 6-8 and in high school. It requires a 95 percent testing participation rate and, for accountability purposes, provides some flexibility in measuring the participation rate. For example, states may average the participating rates over two or three years and exempt those students with significant medical emergencies.

In June 2010, Ohio's State Board of Education adopted the standards in English language arts and mathematics. The board also revised Ohio's content standards in science and social studies and has adopted model curriculum for these standards. Moreover, Ohio is part of a state consortium developing common assessments for English language arts and mathematics that will include multiple choice, extended response and computer-enhanced items, along with performance-based assessments. In Ohio, all students in grades 3- 8 are tested in math and English language arts. Students in grades 5 and 8 also are tested in science.

Currently, Ohio students are required to pass the Ohio Graduation Tests in these subjects to receive a high school diploma. Under recently enacted legislation (HB 153), Ohio is moving to a new school graduation assessment system that will better measure college and career readiness.

Ohio's Learning Standards information is [here](#).

Ohio's State Tests information is available [here](#).

Accountability Systems

In general, the Elementary and Secondary Education Act requires states to implement accountability systems to measure the status and progress that all students and subgroups of students are making on various measures, including the federally mandated assessments. It requires states to hold all public schools and districts accountable and to report their results annually in a disaggregated and transparent fashion. It also requires states to identify and provide intervention services to the lowest achieving schools and districts, and to those that have achievement gaps within subgroups of students. Ohio issues report cards that measure the academic progress of schools and districts using A-F letter grades. Each fall, the report cards detail how well schools and districts are performing in several important areas, including:

- Achievement;
- Progress;
- Graduation Rate;
- Gap Closing;
- K-3 Literacy;
- Prepared for Success; and
- Financial Data.

USDOE guidance on Title I, Part A State and Local Report Cards is

available [here](#). Ohio Report Card information is available [here](#).

Properly Licensed Teachers and Paraprofessionals

ESEA Section 1119 requires that all newly hired core academic teachers and instructional paraprofessionals be highly qualified upon employment. All veteran teachers of core academic subjects should have met the highly qualified teacher requirement by the beginning of the 2006-2007 school year. If these teachers are not currently required to report their Highly Qualified Teacher status in Education Management Information System (EMIS), they should have their Highly Quality Teacher documentation available for audit purposes. All instructional paraprofessionals in Title I buildings or whose positions are paid by Title I targeted assistance funds also should have met the qualified paraprofessional requirement by the beginning of the 2006-2007 school year. All instructional paraprofessionals in Title I schoolwide buildings must meet the qualified paraprofessional requirement.

ESEA law sections on Qualifications for Teachers and Paraprofessionals is available [here](#) Ohio teacher information is available [here](#).

Private School Participation

Programs under ESEA, as well as other federal education laws, such as the Individuals with Disabilities Education Act (IDEA), require the equitable participation of nonpublic school students and educational personnel in the programs. As part of this process, districts are required to provide meaningful and timely consultation with nonpublic school administrators before submitting grant applications and before the district makes any decisions that affect the opportunity for eligible nonpublic school children, their teachers and their families to participate.

USDOE information on nonpublic equitable services is available [here](#).

Waiver Authority

Over the years, Ohio has taken advantage of the waiver authority provided under ESEA. Some examples include the recent ESEA Flexibility and Ohio's Differentiated Accountability System.

Ohio ESEA Waiver Summary:

In 2011, the U.S. Department of Education began providing states with flexibility from certain sanctions and reporting requirements previously mandated under the federal Elementary and Secondary Education Act. States were granted this flexibility if they met certain criteria. In 2012, the USDOE approved Ohio's two-year ESEA flexibility proposal. In 2014, Ohio received a one-year extension of its ESEA waiver for the 2014-2015 school year. In 2015, Ohio received a one-year extension with the option to receive a three-year ESEA flexibility extension if certain conditions are met. In general, Ohio's proposal:

- Implements rigorous standards, assessments, and principal and teacher evaluations and replaces the Adequate Yearly Progress measure (which requires the state to meet an unrealistic goal of 100 percent proficiency for reading and mathematics for every student in every demographic group) with a new measure that has a rigorous, but realistic, objective to cut the achievement gap in reading and mathematics in half over the course of six years, and ensure high performance for all students;
- Changes the rating of schools and districts to an A-F report card system that will be easier to understand and give a realistic picture of school performance;
- Reduces some reporting requirements on school districts and gives them greater flexibility in their use of federal funds for professional development and

- other purposes; and
- Removes the requirement of districts in improvement status to set aside of 20 percent of their Title I funds for public school choice and supplemental educational services and instead direct the 20 percent to support their low-performing schools.

Ohio's ESEA flexibility waiver information is available [here](#).

ESEA Fiscal Components

Comparability

Comparability is a Title I fiscal requirement [ESEA, 1120A(c)] that is intended to demonstrate that a local school district is using Title I funds to supplement, and not supplant, non-federal funds that would otherwise be used for authorized activities under Title I-A. To be eligible to receive Title I funds, a district must use state and local funds to provide services in Title I schools that are at least comparable to services provided in non-Title I schools. If the district serves all of its schools with Title I funds within a particular grade span, the district must use state and local funds to provide services that are substantially comparable in each school. Demonstrating comparability is a prerequisite for receiving Title I funds. Since Title I allocations are made annually, comparability also is an annual requirement. The Comparability Web-based system is located in the Secure Application for Enterprise (SAFE) account or on the consolidated funding application menu bar funding tab of the Comprehensive Continuous Improvement Plan (CCIP). The Web-based system allows a district to perform the necessary annual calculations to demonstrate that all of its Title I schools are, in fact, comparable.

USDOE guidance on comparability is available [here](#)

Ohio Department of Education guidance on comparability is available [here](#).

Maintenance of Effort

Maintenance of Effort is an Elementary and Secondary Education Act (ESEA) fiscal requirement under Section 9521 that requires districts to demonstrate that the level of state and local funding remains relatively constant from year to year, so that districts receive their full ESEA grant allocations. A district's education expenditures from the general fund must be at least 90 percent of the immediately preceding year's amounts. It is the state's responsibility to make an annual determination as to whether a district has maintained fiscal effort.

USDOE guidance on Maintenance of Effort is available [here](#).

Supplement, Not Supplant

Federal funds shall be used to supplement, and not supplant, non-federal funds that would otherwise be used for authorized activities under certain ESEA programs including, but not limited to, Title I-A, Title I-C, Title II- A, Title III, Title VI-B Rural and IDEA-B. These funds shall be used to supplement, and not supplant, any other federal, state or local education funds. In general, federal funds must enhance, add to and supplement services and programs that are offered with state and local funds; federal funds may not be used to replace any services and programs that were offered, or would otherwise be offered, using state and local funds.

USDOE guidance on Supplement, Not Supplant is available [here](#).

Systems for Districts to Plan, Report and Budget

The Office of Federal Programs uses a variety of Web systems to monitor federal compliance. These systems can be accessed via the Secure Application for Enterprise (SAFE) account. To obtain a SAFE

account, please click [here](#).

Comprehensive Continuous Improvement Plan (CCIP)

The Comprehensive Continuous Improvement Plan (CCIP) is a consolidated grants application and verification system that consists of two parts: the Planning Tool and the Funding Application. The Planning Tool contains the comprehensive needs assessment, goals, strategies, action steps and district funding levels for all grants in the CCIP. The Funding Application contains the budget, budget details, nonpublic services and other related pages.

The CCIP is available [here](#).

One Needs Assessment

The “One Needs Assessment” component is designed to get all users accustomed to identifying all their needs in a single location within a standardized timeline. The beta testing version of the One Needs Assessment component is intended to assist in the design and development of a final One Needs Assessment component to be part of the Education Department’s System of Tiered E-Plans and Supports (ED STEPS) system.

The One Needs Assessment system is available [here](#).

Compliance

The compliance Web-based system helps districts and community schools monitor whether they are meeting the legal requirements of ESEA and other federally funded programs. It is a tool for self-evaluation and compliance monitoring of any programs receiving federal funds.

The Compliance system is available [here](#).

Nonpublic Data System

The Nonpublic Data System is a Web-based system used to collect nonpublic student enrollment and federal program participation information for ESEA and the Individuals with Disabilities Education Act. ESEA and IDEA requires equitable participation of nonpublic school students and education personnel with federal program services.

The Nonpublic Data System is available [here](#).

Comparability

The comparability Web-based system (located in the SAFE Account or funding tab of the CCIP consolidated funding application menu bar) enables districts to perform the necessary annual calculations to demonstrate that all of their Title I schools are in, fact, comparable.

The Comparability System is available [here](#).

Expenditures Information

The information below provides basic information on accounting principles and submitting expenditures. It is not intended to serve as a comprehensive list of requirements. For more information, please refer to the Ohio Department of Education’s Office of Grants Management, the federal Office of Management and Budget’s Uniform Guidance on cost principles and Education Department General Administrative Regulations.

General Cost Principles

All costs charged to federal funds must be necessary, reasonable, allocable and allowable under the

program criteria and supported by appropriate documentation. All employees who are paid with federal funds, in full or in part, must retain specific documentation to demonstrate the amount of time personnel spent on grant activities (Time and Effort records). A district must submit to and have an approved application in the CCIP system with the Office of Federal Programs to request federal funds (project cash request) to use federal funds for allowable district expenditures. Obligations (e.g., when a service occurs, order placed or contract is signed) for program costs must occur during the grant period and cash requests (funding requests) must be made during the grant period. A district request for funds (project cash request) must be for an immediate cash need and districts may not accrue interest on the federal funds. Below is a general description of the process:

1. The Ohio Department of Education provides districts with preliminary allocation of federal funds in or around June (district allocations are often adjusted due to various factors).
2. The district submits an online budget application in the CCIP before July 1 that includes:
 - a. A Completed comprehensive needs assessment with aligned goals and strategies in the district plan to raise academic achievement. This includes identifying federal program funds to accomplish these goals and strategies.
 - b. Budget detail components including how the district will use the funds for allowable activities and, according to their plans, for appropriate objects (i.e. salaries, supplies, etc.) and functions (instruction, administrative services, etc.).
 - c. If a district's allocation is adjusted in the year, the district must submit and have an approved budget revision to that allocation.
3. The district submits a Project Cash Request for immediate cash needs or a cost incurred (obligation) for an allowable good or service aligned to their budget application (occurs throughout the year).
4. The Office of Grants Management approves the project cash request and provides payment to the district (throughout the year).
5. Before Sept. 30, the district submits a Final Expenditure Report for any costs incurred over the year (July 1 through June 30). Under certain circumstances, the district may be approved to use federal funds for costs incurred over a summer extension (until Sept. 30) if those costs are allowable and were approved before to June 30.

USDOE information on Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards is available [here](#).

Education Department General Administrative Regulations (EDGAR) is available [here](#). USDOE Title I,

Part A uses of funds guidance for ARRA is Available [here](#).

Ohio's Office of Grants Management website and information is available [here](#).