





Focus on the “Why”: Reporting Title I Funds Under ESSA

The federal government requires districts to demonstrate that Title funds supplement dollars for services and programs for eligible students. The statutory language known as “Supplement, Not Supplant” (SNS) was recently revised under the Every Student Succeeds Act and new requirements are in effect for your state’s next reporting cycle, the 2019-20 school year.

What’s new? Previously, districts could fulfill the federal SNS requirement through expense reporting — detailing *how* Title funds were spent. Under new law, districts are accountable for resource allocation methods — the formulas that govern *why* a certain amount of funding was directed to each school.

SNS IN NO CHILD LEFT BEHIND	 <p>TITLE EXPENSES</p> <p>“We spent federal dollars on these positions, programs, and services for eligible students. The funds were not used to replace services eligible students would have otherwise received from non-Title dollars.”</p>	SNS IN EVERY STUDENT SUCCEEDS ACT	 <p>ALLOCATION METHODOLOGY</p> <p>“We used this staffing or weighted formula to make budgeted school allocations. The formula explicitly shows how Title dollars flow separately from non-Title dollars to schools, ensuring that Title funds supplement dollars for eligible students.”</p>
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Get prepared to report your district’s allocation methodology in 5 steps:

- 1

ESSA plans differ by state. Contact your state DOE to determine the criteria or formats for allocation methodology reporting.
- 2

Articulate your school funding formula in writing. Specifically define the rules and/or weights that direct dollars to schools.
- 3

Ensure that your finance team can isolate the formulas that drive the distribution of federal monies to schools for eligible students.
- 4

Cross-check your formula against last year’s allocations. Sometimes, strategy gets disconnected from reality. Did the rules you defined in step two govern allocations, in practice?
- 5

Critique your model — assess the strengths and weaknesses of your allocation methodologies. Look for funding inequity, waste, and areas where you may be out-of-compliance with federal statute.