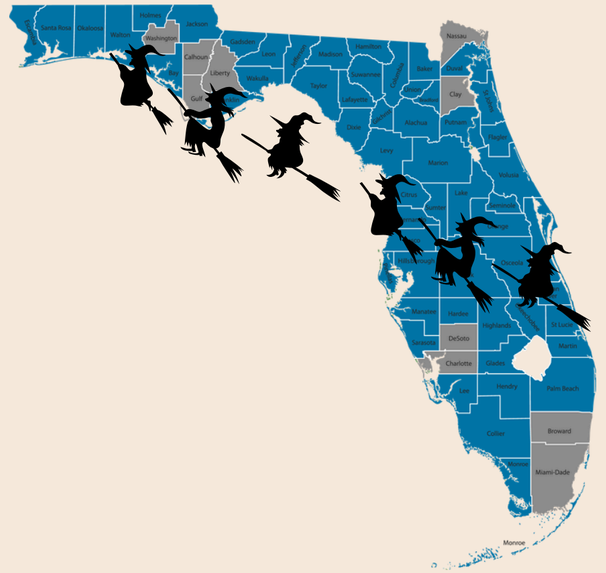
The Fiscal Wizard’s Guide to ESEA:

Mastering the Magic of Federal Fiscal Compliance

November 4, 2026

ECTAC Florida





Tara Konrardy
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Our Time Together

Supplement, Not Supplant: Unraveling the rules behind allowable use of federal funds

Comparability: Balancing resources across schools to meet federal requirements

Transferability: Unlocking flexibility to move funds strategically among eligible programs

Braiding vs. Blending: Combining funding sources while maintaining fiscal accountability and transparency

What you'll leave ready to do

INTERPRET

Recognize the core fiscal principles behind key ESEA requirements.

EVALUATE

Ask the right questions before approving a funding decision.

DOCUMENT

Identify the evidence that supports the district's decision.

APPLY

Use practical scenarios to strengthen fiscal stewardship.

Supplement Not Supplant

Supplement Not Supplant

Program funds cannot supplant	Title I, Part A	Title I, Part C	Title I, Part D	Title II, Part A	Title III, Part A	Title IV, Part A	Title IV, Part B	Title V, Part B
State & Local Funds	ESEA 1118(b)	ESEA 1304(c)(2)	ESEA 1416(b)					ESEA 5232
Non-Federal Funds				ESEA 2301		ESEA 4110		
Federal, State & Local Funds					ESEA 3115(g)		ESEA 4203(a)(9)	

ESEA LAW

Federal Grant Funds Must Not Replace:

	Federal Funds	State Funds	Local Funds
Title I, Part A		✓	✓
Title I, Part C		✓	✓
Title I, Part D		✓	✓
Title II, Part A		✓	✓
Title III, Part A	✓*	✓	✓
Title IV, Part A		✓	✓
Title IV, Part B	✓*	✓	✓

*In addition to supplementing state and local funds, Title III and Title IV-B must supplement other federal funds.

THE CORE QUESTION:

Are federal funds being used in a way that replaces funding the district is otherwise required to provide?

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Strategic Improvement Bureaus

2026-2027

Self-Certification Monitoring Protocols

Example #2: Allocation of State and Local Funds Based on Staffing and Supplies

Title I, Part A
Improving the Academic Achievement of the Disadvantaged

#	Monitoring Indicator	Citations	Examples of Evidence
56	**Supplement, Not Supplant - TIPA** The LEA must have a methodology for allocating state and local funds to its schools in a "Title I-neutral"* manner. An LEA might qualify for an exemption* from demonstrating its methodology if it has only one school, all the schools in the LEA are Title I schools, the LEA has only one school in each grade span, or all of the grade spans are exempt because one of the following reasons applies: the grade span has only one school, all schools in the grade span are Title I schools or all schools in the grade span are non-Title I.	Section 1118(b), ESEA	• Copy of LEA's supplement, not supplant methodology.

Supplement Not Supplant
Title I, Part A

To demonstrate compliance, an LEA shall demonstrate that the methodology used to allocate State and local funds to each school receiving Title I, Part A funds ensures that such school receives all of the State and local funds it would otherwise receive if it were not receiving Title I, Part A funds.



"Title I Neutral"

Exclusion of Supplement State and Local Funds

Allowable ≠ Supplemental

ESEA Section 1118(b)(2), SNS NRG; 34 CFR 200.79

Supplement Not Supplant
Title I, Part A

LEAs are NOT required to:

Test single costs to determine supplanting

Provide services under a particular instructional setting

Use a particular methodology for allocating State and local funds

ESEA Section 1118(b)(2), SNS NRG

Supplement Not Supplant
Title I, Part A

An LEA need not have a methodology to comply with ESEA section 1118(b)(2) if it has:

Only one school in the LEA

Only Title I schools in the LEA

A grade span that contains only:

- A single school
- Non-Title I schools
- Title I schools

SNS NRG (#26)

Supplement Not Supplant
Title I, Part A

What about State & local funds NOT allocated to schools?

Access to or assignment of these services must be Title I neutral in order to comply with the general supplement not supplant requirement in ESEA section 1118(b)(1).

VI. Resources Not Allocated to Schools

FLORIDA DEPARTMENT OF EDUCATION
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Strategic Improvement Bureaus

2026-2027

Self-Certification Monitoring Protocols

Cross-Cutting Compliance Requirements			
#	**Monitoring Indicator**	**Citations**	**Examples of Evidence**
10	**Supplement, Not Supplant** LEA, in accordance with ESSA requirements, uses funds received under ESSA to supplement, and not supplant, state or local education funds and, where applicable, other federal funds. Title I, Part A supplement, not supplant requirements are included in the Title I, Part A section. For all other federal programs, supplanting is presumed if one or more of the following situations applies: a. The LEA used federal funds to provide services that the LEA was required to make available under other federal, state, or local laws. b. The LEA used federal funds to provide services that the LEA provided with non-federal funds in the prior year. c. The LEA used federal funds to provide services for participating children that the LEA provided with non-federal funds for nonparticipating children.	Sections 1118(b), 1304(c)(2), 1415(b), 2301, 3115(g), 4110, and 5232, ESEA	• Detailed general ledger for each federal program. • Documentation for selected fiscal transactions, such as purchase orders, invoices, travel reimbursement vouchers, and purchasing requisitions.

Single Cost Test

Supplement Not Supplant

Title I, Part C (Migrant Education Program)

Supplanting is presumed if the LEA:

Used Federal funds to provide services that are required under other Federal, State or local laws

Used Federal funds to provide services provided with non-Federal funds in the prior year

Used MEP funds to provide services for participating children and non-Federal funds to provide the same services for non-participating children

These presumptions are rebuttable if the LEA can demonstrate that it would not have provided the services in question with non-Federal funds had the Federal funds not been available.

ESEA 1304(c)(2)

Supplement Not Supplant

Title I, Part D | Title II, Part A | Title III, Part A* | Title IV, Parts A & B* | Title V, Part B

Supplanting is presumed if the LEA:

Used Federal funds to provide services that are required under other Federal, State or local laws

Used Federal funds to provide services provided with non-Federal funds in the prior year*



*Or in the case of Title III, Part A and Title IV, Part B, with federal funds in the prior year.

These presumptions are rebuttable if the LEA can demonstrate that it would not have provided the services in question with non-Federal funds had the Federal funds not been available.

ESEA Sections 2301, 3115(g), 4110, 5232

Scenario: is this supplementing or supplanting?

THE DISTRICT SITUATION

The district proposes using Title I, Part A funds for instructional coaches in Title I schools. Last year, the district used Title II, Part A funds for this activity in Title I and non-Title I schools.



YOUR CHALLENGE

- What information should you gather before deciding whether the proposed use is allowable?
- What questions would you ask?

Scenario: is this supplementing or supplanting?



THE DISTRICT SITUATION

The district proposes using Title III, Part A funds for assessments for ELLs, which is a requirement of Rule 6A-6.0902(2).

YOUR CHALLENGE

- Determine whether this is a supplemental activity and whether it is appropriate to use Title III, Part A funds.
- Why or why not?

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English for Speakers of Other Languages (ESOL) Program

2025-2026

Self-Certification Monitoring Protocols Form

2	**Assessment to Determine Eligibility for Appropriate Services and Funding** The district implements procedures for the assessment of students whose home language is other than English to ensure proper classification, programmatic (academic) assessment and reclassification of all ELLs.	Rule: 6A-6.0902(2), F.A.C.	• Samples of student ESOL placement assessments taken in the 2025-2026 year.


Comparability

Comparability
Title I, Part A

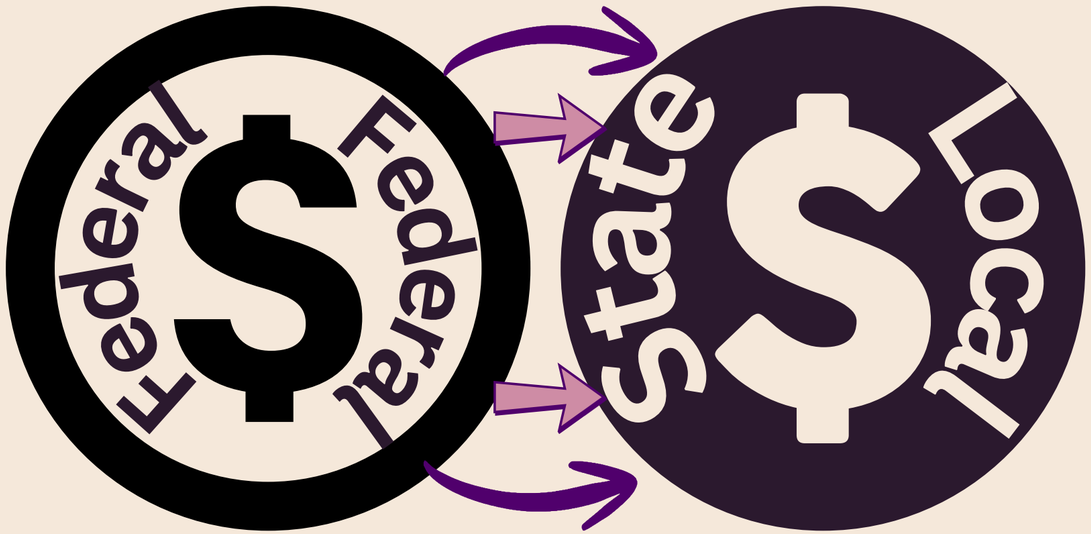


LEAs are required to use their state and local funds to provide services in Title I schools that are at least as comparable as the services provided in non-Title I schools.

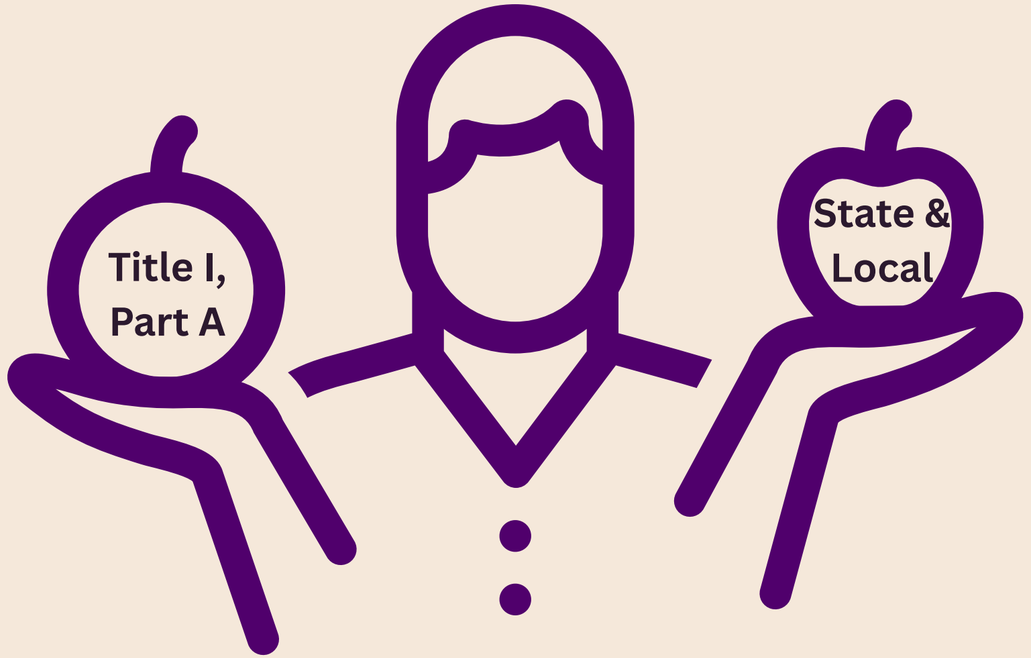
ESEA Section 1118(c)

Comparability
Title I, Part A

What is the point of Comparability if we have Supplement Not Supplant rules?



Replace State and local funding with federal funds



Provide comparable services for Title I & non-Title I schools

Comparability
Title I, Part A

Demonstrating Comparability

Within the LEA, pupil-teacher ratio comparability analyses are done at the grade-span level (elementary, middle, high, or combination) depending on which schools the LEA has determined should receive TIPA funding. LEAs are required to demonstrate comparability if they:

- Accept TIPA funds,
- Have at least 1,000 students and
- Have at least one Title I school with more than 100 students in a grade-span that includes two or more schools.

FDOE Comparability Guide

Comparability
Title I, Part A

If I’m in compliance with Comparability, does that mean I’m in compliance with Supplement Not Supplant?

FDOE Comparability Guide

Comparability
Title I, Part A

Who conducts Comparability calculations?

FDOE Comparability Guide

Scenario: is this district comparable?

School	Title I Status	Enrollment	Teachers
Sunshine Elementary	Title I	600	30
Oak Grove Elementary	Title I	500	25
Pine Ridge Elementary	Title I	400	20
Lakeview Elementary	Non-Title I	600	30
Riverbend Elementary	Non-Title I	500	25

32	**Comparability** The LEA must use state and local funds in schools served under this part to provide services that, taken as a whole, are at least comparable to services in schools that are not receiving Title I, Part A funds. An LEA might qualify for an exemption from demonstrating comparability if it is a school site with fewer than 100 students, has one school per grade span with no overlapping grades, or has one building for each grade span as aligned with their Florida Department of Education's Master School Identification System (MSID) number.	Section 1118(c)(1)(A), ESEA	• Documentation of comparable services provided in Title I schools and non-Title I schools. • Signed Comparability Attestation Form (for exempt and non-exempt LEAs). • Written comparability procedures (for exempt and non-exempt LEAs). • Completed comparability calculations. • The staffing allocation policy and actual staffing allocation plans for Title I schools. • The total state and local funds being expended on an annual basis for basic salaries (not including longevity amounts of salaries) for instructional staff members identified. • Budget documents for allocating state and local funds to schools for instructional materials and supplies. • Evidence that demonstrates the specific actions taken to bring non-comparable schools into compliance.

Transferability

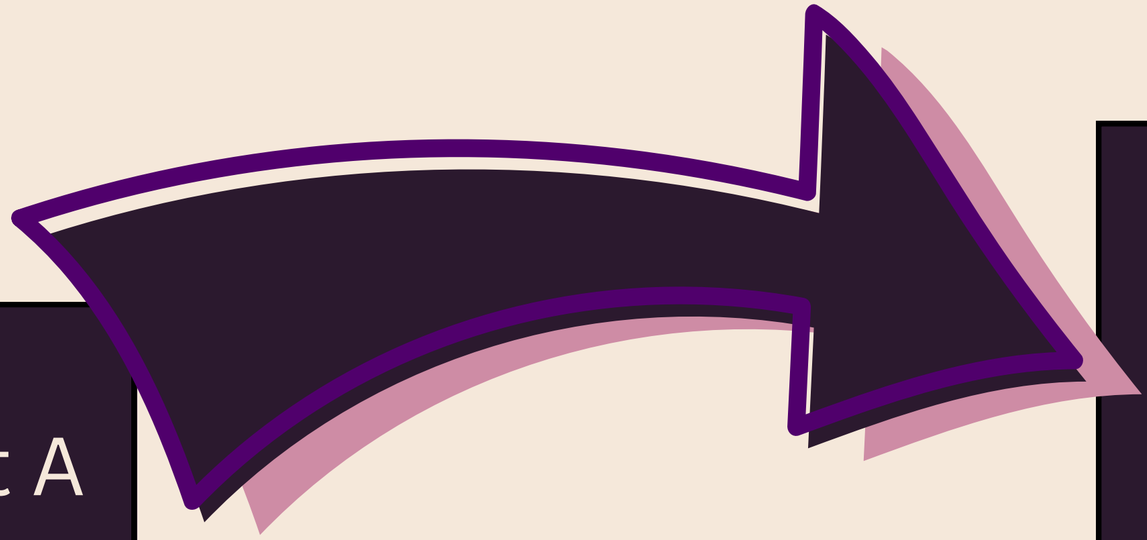
Transferability - Title V, Part A

States and districts have broad flexibility under the ESEA to transfer some or all of their funds under certain ESEA programs to other eligible ESEA programs in order to better meet State and local needs.

ESEA Section 5103(b)

Transferability
Title V, Part A

Title II, Part A
OR
Title IV, Part A



Title I, Part A
Title I, Part C
Title I, Part D
Title II, Part A
Title III, Part A
Title IV, Part A
Title V, Part B

Fiscal Changes and Equitable Services Requirements ESEA Section 5103(b) and (c)

Transferability
Title V, Part A

Before transferring funds, engage in timely and meaningful consultation with appropriate private school officials.

Fiscal Changes and Equitable Services Requirements

ESEA Flexibility Guidance

ESEA Sections 8401(c)(5) and 5103(e)(2)

Transferability
Title V, Part A

Funds Transferred under ESEA Section 5103 from Title II, Part A to below identified program.	
Alachua	
Funds Transferred To:	Program Selection Dropdown.
Transferred Request Allocation Total:	$0.00
Transferred Estimated Roll Forward Total:	$0.00
Total Funds Transferred:	$0.00

A. Describe the funded activities that will be implemented to address the transferred funds to the above identified program.

List the detailed activities that will be implemented to address the transferred funds.

Function	Object	Area of Focus	Activity Number	Activity Description	FTE (If applicable)	Amount
		T				

Title II, Part A | Title II, Part A Budget | TII Transferability | Title IV, Part A | Title IV, Part A Budget | TIV Transferability

Transferability
Title V, Part A

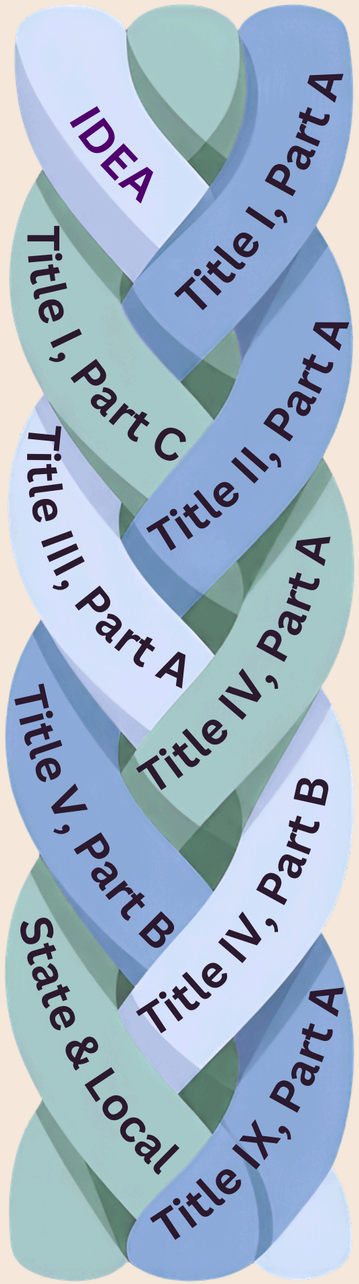
If your district has federal funds available in a program that are not aligned with your greatest needs, how would you determine whether transferring those funds could create a greater impact for students?

Braiding

VS

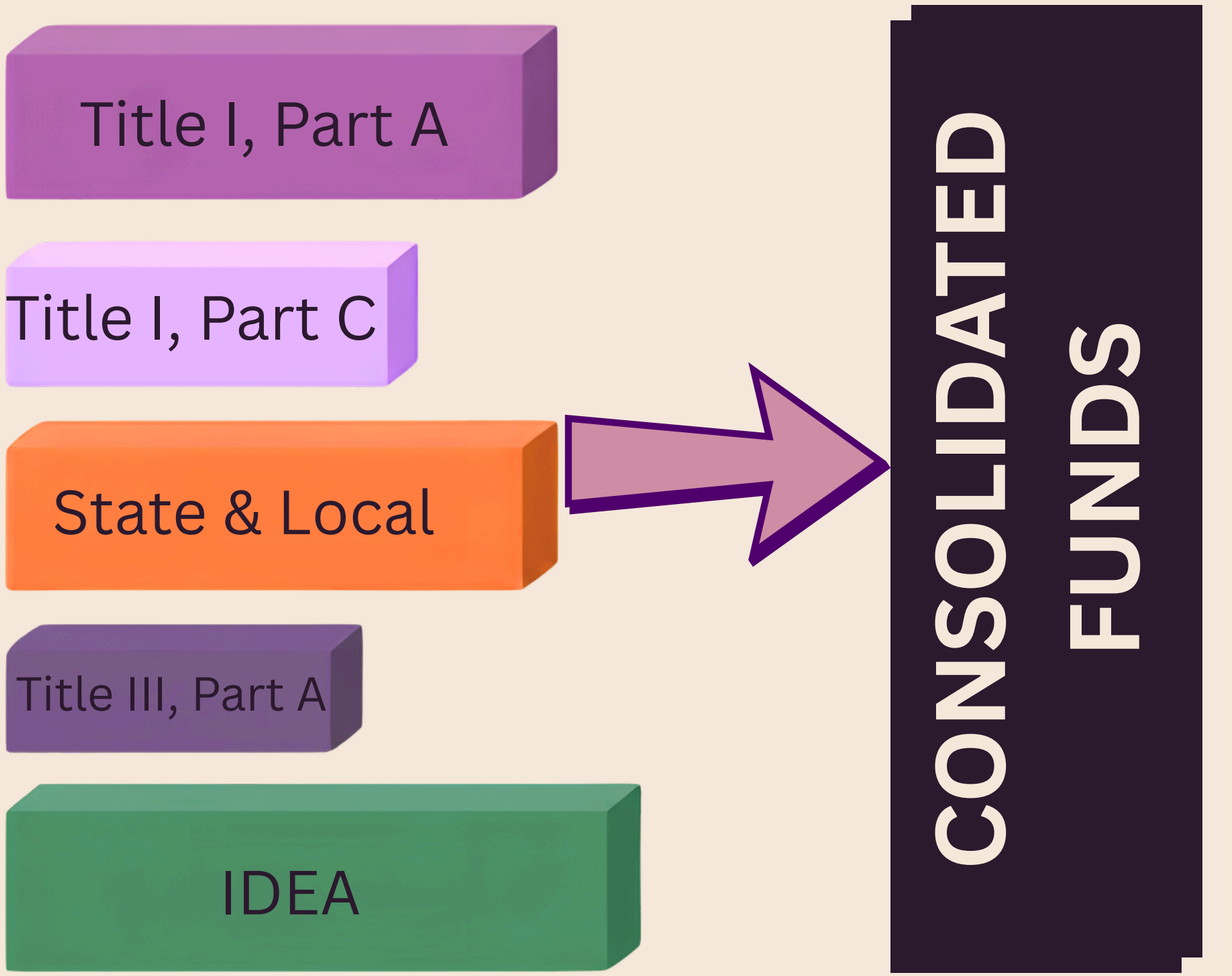
Blending

BRAIDING



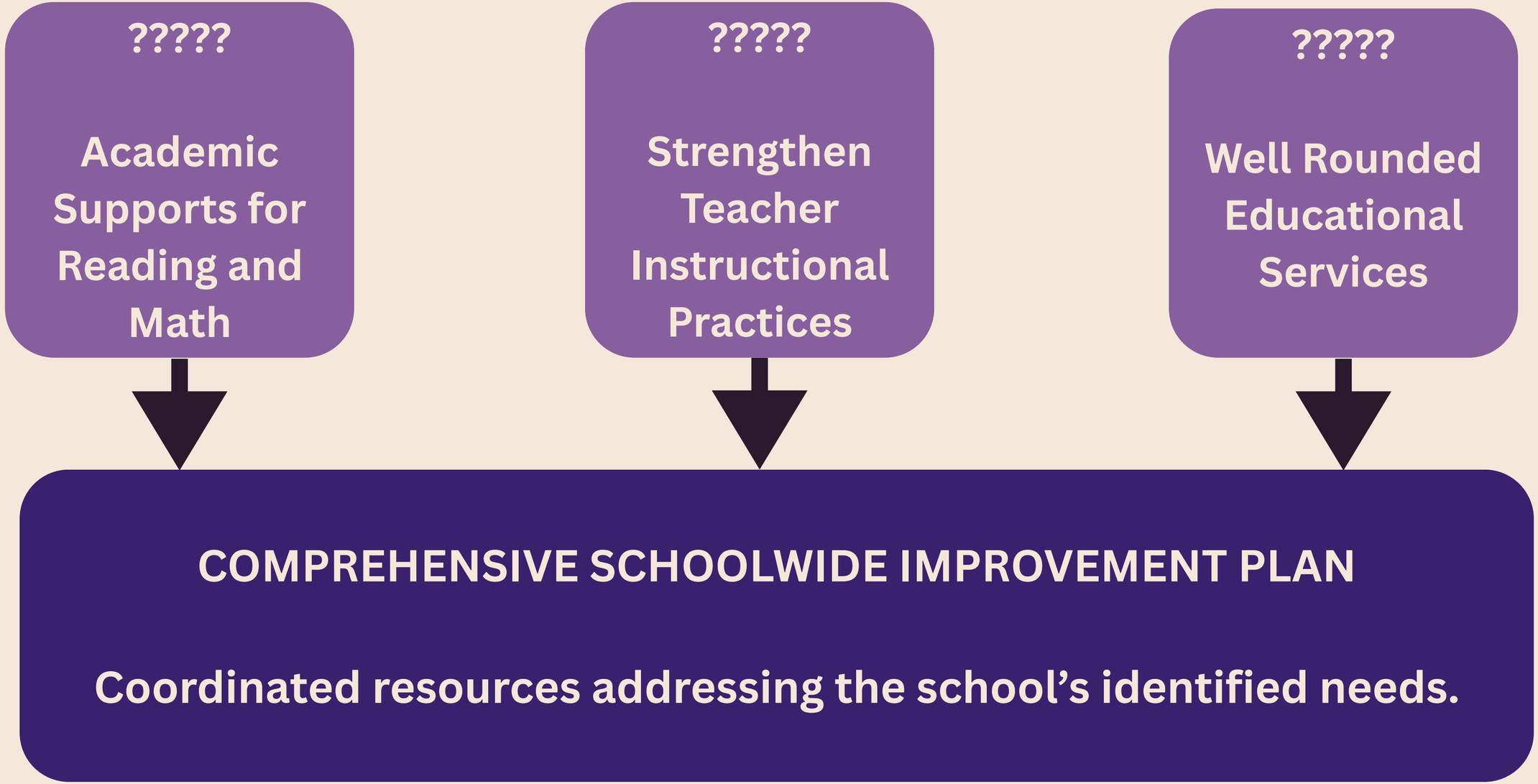
- Two or More Funds Sources Used to Accomplish Goals
- Comprehensive Needs Assessment
- Prioritize and Strategize
- Common Plan/Unified Goal
- Funding Streams Tracked Separately
- Unique Program Rules Apply

Blending



- Requires prior approval
- Meets the needs of students in schoolwide programs
- Upgrade educational program
- Not required to meet most statutory or regulatory requirements at the school level
- Meet intents & purposes of consolidated programs
    - Maintain records

Scenario: Which funds could support this consolidation?



Blending

Florida Department of Education
Consolidation of Administrative Funds Procedures under Elementary and Secondary Education Act
July 1, 2025

F
Consolidatior
Eleme

Local educational agencies (LE
Student Succeeds Act (ESSA) g
associated with the administratio
expenditures are limited to those
administration of the program funds and may not exceed statutory or state cap limitations. Consolidated administrative (CA) funds are consolidated at the LEA level and are for the LEA activities associated with program administration as referenced in Section 8203 of ESSA.

The following programs may be included in the consolidation of administrative funds.

- Title I, Part A (Basic); 10%
- Title I, Part C (Migrant Education)
- Title I, Part D, Subpart II (Delinquent)
- Title II, Part A (Supporting Effective Instruction)
- Title III, Part A (English Learner Students); 2%
- Title III, Part A (Immigrant Students)
- Title IV, Part A (Student Support and Academic Enrichment) 2%
- Title V, Part B (RLIS)

An LEA that consolidates administrative funds may treat the consolidated administrative cost pool as a single cost objective. As such, it is not required to keep separate records, by individual programs, to account for costs relating to the administration of the programs included in the consolidation. The following are specific procedures regarding consolidation of administrative funds:

1. If a LEA elects to utilize consolidated administration for one or more programs under the ESEA, the LEA will be limited to administrative costs in any given program that are the lesser of:
    - 10% administrative costs, minus the indirect rate; or
    - Any statutory or regulatory cap or limitation that applies to a given program.

2. The applications for all contributing programs must be submitted in accordance with the applicable RFA, The program period for all contributing programs and for the Consolidated Administration projects effective date will align with the date of receipt of the Title I, Part A application through June 30. The same liquidation date will apply across all programs generally, August 20.

3. The LEA will indicate on each contributing program budget a line item indicating the amount to be included in Consolidated Administration. The DOE 200 will reflect the total allocation for the contributing program, including the sum to be contributed to Consolidated Administration.

the current year and for the roll-forward, and the percentage of the total contribution from each contributing program (the percentage will be calculated on the total contribution from each contributing program, including both the current year amount and the roll-forward from the prior year).

   b. A narrative listing the activities to be funded from the Consolidated Administration budget, in sufficient detail to determine that the costs are reasonable, necessary, allowable, and allocable. Expenditures are allocable as long as they are administrative costs for any of the contributing programs. Salaries shall include the projected number of FTE and estimated salaries by position. The list shall number the Activities chronologically.
   c. DOE Form 101 Budget Narrative, including a column for the Activity Number.

6. Drawdowns will be from the original, contributing programs. <u>All expenditures paid from Consolidated Administration must be charged to the contributing programs in proportion to each program's percentage contribution to the Consolidated Administration budget, regardless of which program each expense actually relates to.</u>

7. Note that the indirect rate will be claimed on each program budget and on the Consolidated Administration budget, according to the eligible expenditures on each budget.

8. The budget for Consolidated Administration will be reviewed and approved by the Division of Finance and Operations.

9. If Consolidated Administration is chosen for a given program, no administrative costs can be charged to the program budget; all administrative costs for included programs must be charged to Consolidated Administration.

10. If an amendment affects the amount allocated to Consolidated Administration, it must be submitted as two separate amendments:
    - One to the **impacted program budget**, which will reflect the revised allocation amount.
    - One to the **Consolidated Administration budget**, which will reflect the corresponding expenditures.

al amount allocated to Consolidated
ems—require only an amendment to

ninistration program shall close at the
ove, the liquidation date shall be the
uting programs close, the LEA shall:

- Submit all final 399s for all contributing program budgets and for the Consolidated Administration budget at the same time (in one submission). Each final 399 reflects the administrative costs charged to the contributing program from the consolidated administration through the liquidation date.
- The Consolidated Administration expenditures reported must be proportionately allocated to the contributing programs. Therefore, any balance remaining will also be proportionately allocated to the contributing programs and included as roll-forward.

12. If there is a balance remaining in the Consolidated Administration budget, the balance will roll-forward to the next year to be included in the next-year's Consolidated Administration budget.
    - Each contributing program's program budget will include in the estimated roll the estimated roll from the Consolidated Administration Budget, which will be the proportionate allocation of the balance remaining in the Consolidated Administration budget.
    - Each contributing program's budget will have a line-item allocating the roll-forward amount being moved to the Consolidated Administration budget. This amount must be at least the amount carried forward from the prior year Consolidated Administration budget.
    - On the Consolidated Administration budget, the roll-forward from each contributing program will be included in the current year budget, as noted in Paragraph 5 above.
    - LEAs have use of ESEA funds for 27 months. To ensure funds are expended timely, the expenditures each year must meet or exceed the roll-forward amount. If not, the LEA must provide an interim DOE 399 by September 30 of the following year for the Consolidated Administration budget demonstrating that the remaining portion has been expended. After that, unused portions are forfeited and will be reallocated by the Florida Department of Education.
    - 2024-2025 programs that were extended to 2025-2026 are not subject to roll forward.
    - All grants subject to continued availability of grant funds.

Local Educational Agency (LEA)
Consolidated Administration Funds Request under
Elementary and Secondary Education Act

A) LEA Name: **B) Agency Number:**

2025-2026 Fiscal Year

C) Please use the dropdown to indicate programs to be consolidated.	Federal Educational Program	Maximum Administration Cap	D) 2025-2026 Preliminary Allocation	Maximum Amount To be Requested Per CAPS (Federal/State)	E) Amount to Be Requested	Finance & Operations Check
No Selection	***Title I, Part A (Basic)***	**10%**		$0.00		Within Cap
No Selection	Title I, Part C (Migrant)					
No Selection	***Title I, Part D, Subpart 2 (Delinquent)***					
No Selection	Title II, Part A, Supporting Effective Instruction)					
No Selection	Title III, Part A English Language Learner & Immigrant	**2%**		$0.00		Within Cap
No Selection	Title IV, Part A (Student Support & Academic Enrichment	**2%**		$0.00		Within Cap
No Selection	***Title V, Part B (Rural and Low income Students)***					

NOTE: Title I, Part A; Title I, Part D, Subpart 2; and Title V, Part B have received preliminary allocations from the U.S. Department of Education. Programs highlighted in blue remain under review and have not been allocated funding for the 2025–2026 fiscal year. Programs that are under review and, therefore, have not received an allocation may still participate in Consolidated Administration.

F) LEA Consolidated Administration Contact Information

First/Last Name:	
Email Address:	
Phone Number:	

G) Agency Head

Printed Name of Agency Head	
Title of Agency Head	
Date Authorized	

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Instructions for Completion of the 2025-2026 Consolidation of Administration Request Form

A) Enter the Agency's Name, e.g. ABD County School District

B) Enter the Agency Number, e.g. this is a three digit code and is the first three digits of the project number assigned by the Department of Education (DOE); example 010

C) Select either Yes if the agency elects to Consolidate Administration for the program, or No, the agency does not elect to Consolidate Administration for the Program.

D) Enter the Agency's Preliminary Allocation as provided by the DOE.

E) Enter the funding amount the agency elects to use towards Consolidated Administration activities, e.g. $100.00.

F) Enter the Contact Information for the personnel to whom the DOE can contact should questions arise regarding the Consolidated Administrative Project.

G) Enter the Agency Head's Information (the offical who is authorized to legally bind the agency/organization)

CONSOLIDATION OF ADMINISTRATIVE FUNDS UNDER ESEA Section 8203

LEA Name:	0				Agency Code:	000	2025-2026 Fiscal Year	
Project Name:	Title I,	Title I,	Title I, Part	Title II	Title III, Part	Title IV.	Title V, Part B	Totals
Consolidated Administrative Funds:	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Consolidated Administrative Estimated Roll Funds:								$ -
Grand Total Consolidated Administraive funds	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Provide a detailed narrative of the activities to be funded through the Consolidated Administration.

Function	Object	Area of Focus	Activity Number	Activity Description	FTE (If applicable)	Amount

LEA Administrative Costs Total (Not Including Roll Forward)	$0.00
LEA Estimated Roll Forward Total	$0.00
LEA Administrative Costs Grand Total Inlcuding Roll Forward	$0.00

Resources

Supplement Not Supplant

- Title I Supplement, not Supplant Non-Regulatory Informational Document (June 19, 2019)
  - Informational Document (June 19, 2019)
  - Summary Response to Public Comments Received
  - Memorandum to Title I Directors Regarding the Timeline for Implementing the New Title I Supplement, Not Supplant Requirements (December 6, 2017)

Comparability

- FDOE Resources
- Fiscal Issues: Title I, Part A (February 2008)



Comparability Reporting Supports

- Comparability Reporting Forms

Technical Assistance

- Comparability: Enrollment Size Grouping (PDF)
- Comparability Guide (PDF)
- Comparability Calculation Instructions (PDF)
- Comparability Action Plan (PDF)
- Comparability Attestation Form (PDF)

Transferability

- Dear Colleague Letter on Transferability Authority Available to State Educational Agencies (SEAs) and Local Educational Agencies (LEAs) (May 19, 2026)
- Fact Sheet for Transferring State- and Local-Level Funds (Section 5103 of the ESEA) (April 29, 2020)

Consolidating Funds for Schoolwide Programs

- Section 1114(a)(1)(A) Schoolwide Programs
- 34 CFR 200.29 - Consolidation of Funds in a Schoolwide Program
- NAESPA Conference Presentation: Consolidation of Funds: Unlocking Opportunities for Flexibility and Innovation (Sept 2024)
- ESSA Schoolwide Guidance (Sept 2016)
- Federal Register (2004)

Consolidating Administrative Costs

- Consolidation of Administrative Funds Procedures (FDOE)
- Consolidation of Administration 2025-2026 Template
- Consolidation of Administration 2024-2025 Template
- Section 8203 Consolidation of Funds for Local Administration

Thank You!

ectacfl.net