Office of Title Services (OTS)

Office Hours

November 2026

OKLAHOMA Education

Topics

- Upcoming Reminders
- Maintenance of Effort (MOE)
- Supplement Not Supplant (SNS)
- Comparability

Cancellation - Office Hours Sessions

- Thursday, **November 26**, 2026 – No Office Hours Session
- Thursday, **December 3**, 2026 – No Office Hours Session

Payment Notice

Payments for claims for reimbursement will not be made the week of Thanksgiving (November 23).

Flexibility and Waiver

Oklahoma Education Flexibility Program (Ed-Flex)

Oklahoma ESEA 8401 Waiver

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Due Date Communication

Title Services

- November 13 - Annual October Student Count Survey for Students Identified as Neglected and/or Delinquent
- November 13 - FY27 ESEA Grant Performance Review Application Due (assigned districts)
- September 30 - 2nd Year Carryover Obligation Due Date - If the district has unexpended FY2025 funds, ensure these funds are obligated by September 30, 2026.
- September 30 - Submit Comprehensive District Academic Plan (CDAP) with the ESEA Consolidated Budget Application
- September 30 - ESEA Consolidated Budget Application Due (Now Available in GMS)

Special Education

- Please allow us to clarify a miscommunication. The Special Education Finance Workshops are NOT required. Thank you.
- REMINDER: Our finance workshops begin tomorrow. If you have not yet signed up to attend a workshop see the Internal Informational Bulletin in EdPlan for dates and locations.

School Support & Improvement

DUE DATES:
September 30, 2026 - FY25 Carryover Encumbrance Due (PO in place)
October 15, 2026- CIP, GAP and Budget Due
December 1, 2026 - FY25 Final Claim Submission Due

Check out the School Support page (https://oklahoma.gov/education/services/school-support/budgets-and-claims.html) for a list of FY27 Funding Priorities and a Quick Coding Reference.

Expanded Learning

Fiscal Dates to Remember:
June 1 - Last day to submit a claim in payable form for reimbursement by June 30
June 1 - Annual Report Due in GMS
June 30 - Last day to make budget amendments for Fiscal Year
June 30 - Last day to encumber funds for the Fiscal Year
August 1 - Last date to submit a claim for the Fiscal Year
September 1 - Deadline to complete Fiscal Year closeout

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Due Date Communication



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ESEA Grant Performance Review Due

- For those district's participating in the FY27 ESEA Grant Performance Review, the submission due date is **Friday, November 13, 2026.**

FY25 Unexpended Funds

- A reminder email notification was sent to districts on Tuesday, October 20, 2026.
- Submit the claim for reimbursement by **Monday, November 16, 2026.**

Title I, Part A Fiscal Tests

Maintenance of Effort (MOE)

- Applicable to **all districts** receiving funds under the Elementary and Secondary Education Act (ESEA).
- **No exceptions** on having the **calculation** completed.
- The Oklahoma State Department of Education's **Office of Financial Accounting** completes the calculation.
- The formula is available in the Oklahoma Cost Accounting System (OCAS) Manual (page 52).

Maintenance of Effort (MOE)

FEDERAL COMPLIANCE

OKLAHOMA STATE DEPARTMENT OF EDUCATION

MAINTENANCE OF EFFORT CALCULATION
EVERY STUDENT SUCCEEDS ACT

FY 2026-27 **Average Daily Attendance (ADA)**

Total Expenditures:

Funds 11 through 60 (excluding 12 and 41), Plus COOP Inputs
Functions 1000 through 3200 (excluding 1500)
Objects 100 through 899 and object code 930

Deductions:

Adult Education		Non Federal Expenditure Program 500 Series
Community Services		Non Federal Expenditure Program 600 Series
Capital Outlay		Non Federal Expenditure Object 393-396, 700 Series
Payment to LEAs		Non Federal Expenditure Object 561
Federal Funds		Expenditure Project: 421-429, 456, 500-799 plus Cooperative Funds for cooperative members. (Exclude project codes 591, 592 & 698)
Student Activities		Sources of Revenue 1800 and 1900 Series
Less Deductions	$	

Inputs:

Teacher Retirement		Provided by the Teacher Retirement System (Offset provided by the state)
Career Tech		Provided by the Oklahoma Department of Career Technology Education based on the number of students served.
Co-op Funds		Non Federal Proration Amount for Members of Cooperatives as provided by the LEA of the cooperative.
Plus Inputs	$	

Current Expenditures: **$**

The amount of local funds to be matched from year to year.

Funds must meet or exceed prior-year costs by 90 percent to meet Maintenance of Effort.

(The federal government allows three different ways to calculate Maintenance of Effort for Every Student Succeeds Act. Your school district meets Maintenance of Effort on either your average daily attendance [ADA] or your enrollment or expenditures based on the 90 percent rule.)

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Maintenance of Effort (MOE)

The MOE requirement is found in ESEA Section 1118(a), 8521, and 34 C.F.R. 299.5 and is based on the following -

- combined fiscal effort per student or the aggregate expenditures of the district
- based on the spending of **state and local** funds
- from preceding year must **not be less** than **90%** of the second preceding year

Maintenance of Effort (MOE)

MOE applies to:

- Title I, Part A (Education for Disadvantaged Students)
- Title I, Part D (Neglected & Delinquent)
- Title II, Part A (Supporting Effective Instruction)
- Title III, Part A (English Language Acquisition)
- Title IV, Part A (Student Support and Academic Enrichment Grants)
- Title IV, Part B (21st CCLC)
- Title V, Part B, Subpart 2 (RLIS)
- Title VI, Part A (Indian Education)

Maintenance of Effort (MOE)

MOE is calculated three ways. The most favorable method to the district is selected.

The combined fiscal effort per student:

- Per student expenditures based on average daily attendance **or**
- Per student expenditures based on enrollment **or**
- The aggregate expenditures (of non-federal funds i.e., state and local funds).

Maintenance of Effort (MOE)

Reduction for Failure to Meet MOE

The SEA must reduce the amount of allocation under Title I, A and other covered programs by the exact proportion by which the LEA failed if the LEA failed to maintain effort in the target year and also failed to maintain effort in one or more of the 5 previous years. (ESEA, Section 8521(b)(1))

(2) Special Rule - No such lesser amount shall be used for computing the effort required under subsection (a) of this section for subsequent years.

Maintenance of Effort (MOE)

Expenditure Analysis Example

MOE Not Met = Reduce by 5.3%		
Analysis for Meeting MOE in Previous Year	**Fiscal Effort Per Student**	**Aggregate Expenditures**
2024-2025 Actual Amount	$6,100.00	$1,000,000.00
90% of 2024-2025 Amount	$5,490.00	$900,000.00
2025-2026 Actual Amount	$5,200.00	$850,000.00
Difference (shortfall)	($290)	($50,000)
Percent Shortfall/Reduction in Award for 2027-2028	- 5.3%	- 5.6%

Maintenance of Effort (MOE)



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Maintenance of Effort (MOE)

Waiver may be granted by USDE due to one of the following -

- Exceptional or uncontrollable circumstances e.g., natural disaster

or

- A change in the organizational structure of the LEA

or

- A precipitous decline in the financial resources of the LEA

Maintenance of Effort (MOE)

- A waiver may be granted by the United States Department of Education (USDE).

Maintenance of Effort (MOE)

Office of Financial Accounting

- Completes calculation

Office of Title Services

- Works with district to determine exception and assists in submitting waiver

United States Department of Education

- OTS submits the waiver on behalf of the district for review – accepted or denied

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Maintenance of Effort (MOE)

- Cross Cutting Fiscal Requirements (CFR) Indicator 7

CFR 7	Each LEA shall have either the combined fiscal effort per student or the aggregate expenditures of the LEA and the State with respect to the provision of free public education by the agency for the preceding fiscal year was not less than 90 percent of the combined fiscal effort or aggregate expenditures for the second preceding fiscal year. ESEA Section 8019	**a. Submit to OSDE:** LEA's written procedures to ensure compliance with maintenance of effort (MOE) requirements The procedures should include a periodic review (e.g., twice a fiscal year) of LEA expenditures using the MOE formula that is published in the Oklahoma Cost Accounting System (OCAS) Manual.

Supplement Not Supplant (SNS)

Programs								
	Title I, Part A	Title I, Part C	Title I, Part D	Title II, Part A	Title III, Part A	Title IV, Part A	21st CCLC	AFUA and RLIS
State, Local Funds	Section 1118(b)	Section 1304(c)(2)	Section 1415(a)(2)(C)					
Non-Federal Funds				Section 2301		Section 4110		
Federal State, Local Funds					Section 3115(g)		Section 4204	Section 5232

Supplement Not Supplant (SNS)

- In Oklahoma, for **Title I, Part A** there are **18** districts that must demonstrate methodology (supplement not supplant method).
- For all other ESEA programs the traditional supplement, not supplant requirement is applicable to all districts.

Supplement Not Supplant (SNS)

ESEA Title I, Part A

To demonstrate compliance, a district must demonstrate that it has a methodology (e.g., through written procedures) and uses it to allocate state and local funds to each Title I school [and] ensures that the school receives all the state and local funds it would otherwise receive if it were not receiving Part A funds i.e., the district's methodology may **not** take into account a school's Title I status

This is considered "Title I" neutral.

Supplement Not Supplant (SNS)

ESEA Title I, Part A Section 1118 (b)(3)

A district may **not** be required to

1. identify that an individual cost or service supported with Part A funds is supplemental; **or**
2. provide services through a particular instructional method or in a particular instructional setting.

Supplement Not Supplant (SNS)

Compliant Methodology

A compliant methodology is one that results in Title I schools receiving “all the state and local funds it would otherwise receive if it were not receiving Title I, Part A funds”

- Can differentiate by grade span, size of school, student enrollment, etc.

Supplement Not Supplant (SNS)

- Suggested methodologies in guidance:
  - Weighted funding based on student characteristics (certain $ amount per student based on estimated needs)
  - Staffing/supplies (e.g., 1 principal, 1 teacher per 20 students, estimated amount for supplies and technology)
  - Combination of methodologies

Supplement Not Supplant (SNS)

Does this mean that state/local spending has to be equal in Title I/ non-Title I schools? No

- However, requirement will most often result in higher spending for the Title I schools within that same district - USDE may not mandate equalized spending
- Schools and grade spans have different concentrations of students
- Having higher spending in non-Title I schools is not necessarily an indicator of violation, so long as methodology is appropriate.

Supplement Not Supplant (SNS)

What about district-level activities?

If a district reserves state and local funds for district-level activities:

- The district must conduct activities with those funds in a manner that does not take into account a school's Title I status.
- For example, the district reserves the state and local funds for a social worker at the district level.
  - The district deploys the social worker to different schools throughout the school year on an as-needed basis.
  - Access to or assignment of the social worker must be Title I neutral in order to comply with the general SNS requirement

Supplement Not Supplant (SNS)

Excluded from SNS Methodology Test:

- Single school site district
- Districts with only Title I schools
- A **grade span** that contains -
  - **Only** a single school
  - **Only** non-Title I schools
  - **Only** Title I schools

Excluded Funds:

- The district may exclude supplemental state or local funds used for programs that meet the intents and purposes of Title I, Part A.

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Supplement Not Supplant (SNS)

- For state and local funds that a district does not allocate to schools, the district is required to conduct activities supported by such funds in a manner that does not take into account a school's Title I status.
- Does not take into account private contributions, fundraising, or fees.

Supplement Not Supplant (SNS)

May various methodologies be used?

As long as the methodology is neutral, district's may:

- Use various methodologies.
- Base methodologies on grade span or school type.
- Use a different methodology for charter schools.
- Vary methodologies based on student enrollment size.

or

Supplement Not Supplant (SNS)

- Account for schools in need of additional funds to serve high concentrations of children with disabilities, English learners, or other such groups of students the district determines require additional support.

Supplement Not Supplant (SNS)

Does the state approve the methodology? No.

- However, the state is required to monitor compliance under ESEA Section 8304 and may request to review the methodology as part of the monitoring process. 2 C.F.R. 200.337

Supplement Not Supplant (SNS)

Evidence

- The district must maintain documentation to demonstrate the district allocated state and local funds to schools in accordance with its methodology.
  - A district must keep records to show compliance with program requirements and facilitate an effective audit. 34 C.F.R. 76.730 and 34 C.F.R. 76.731
  - Examples: written methodology, calculations performed by the district to implement the methodology.

Supplement Not Supplant (SNS)

Consequences

- Audit Finding
- Update methodology (as applicable)
- Enforcement provisions – General Education Provisions Act (GEPA) and 2 C.F.R. Part 200

Supplement Not Supplant (SNS)

- Cross Cutting Fiscal Requirement (CFR) Indicator 9

CFR 9	A State educational agency or local educational agency shall use Federal funds received under this part [Title I] 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. ESEA Section 1118(b)(1) To demonstrate compliance with paragraph (1), a local education agency shall demonstrate that the methodology used to allocate State and local funds to each school receiving assistance under this part ensures that such school receives all of the State and local funds it would otherwise receive if it were not receiving assistance under this part. ESEA Section 1118(b)(2)	**a. Submit to OSDE:** LEA's written methodology describing how state and local funds are allocated to school sites within the district without taking into account the school site's Title I, Part A status. Supplanting is no longer determined based on the individual cost or service paid with Title I, Part A funds. Supplanting is determined by the allocation of state and local resources to schools and whether such resources are allocated without regard to a school's Title I status. LEAs that meet one of the following criteria are NOT required to have a methodology: • LEAs with one school site • LEAs that serve all school sites with Title I funds • A grade span that contains only; a single school, non-Title I schools, or Title I schools

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Supplement Not Supplant (SNS)

The traditional parameters of supplement, not supplant are applicable to all other ESEA programs outside of Title I, Part A.

Supplement Not Supplant (SNS)

Presumptions for supplanting (**not applicable to Title I, Part A**)

- Used federal funds to provide services that are required under other federal, state, or local laws.
- Used non-federal funds in prior year.

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

Comparability

- In Oklahoma, there are **41** districts that must demonstrate comparability.
- An application (Grants Management System) demonstrating compliance is due annually. This year the due date is **December 11, 2026**.

Comparability

ESEA Section 1118(c): “a local educational agency may receive funds under this part only if state and local funds will be used 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 funds under this part.”

Comparability

“If the local educational agency is serving **all** of such agency’s schools under this part, such agency may receive funds under this part only if such agency will use state and local funds to provide services that, taken as a whole, are substantially comparable in each school.”

Comparability

Measures for determining compliance:

- Student/instructional staff ratios
- Student/instructional staff salary ratios
- Expenditures per pupil

or

- A resource allocation plan based on student characteristics such as poverty, LEP, disability, etc. (i.e., by formula)

Comparability

Timing

- Must be an **annual determination – however –** districts must maintain records that are updated at least “biennially” ESEA Section 1118(c)(3)(B)
- Review for current year and if necessary, make adjustments for current year.

Comparability

A district must file OSDE written assurances of policies for equivalence:

- district-wide salary schedule
- teachers, administrators, and other staff
- curriculum materials and instructional supplies

Must keep records to document implementation and “equivalence achieved.”

Comparability

Compare:

- Total Average Ratio of all non-Title I schools to each Title I school
- Total Average Ratio of all Title I schools to each Title I school

Comparability

Basis for Evaluation:

- Grade-span by grade-span

or

- School by school

May divide between large and small school

Comparability

The district will exclude state and local funds expended for –

- Language instruction education programs

and

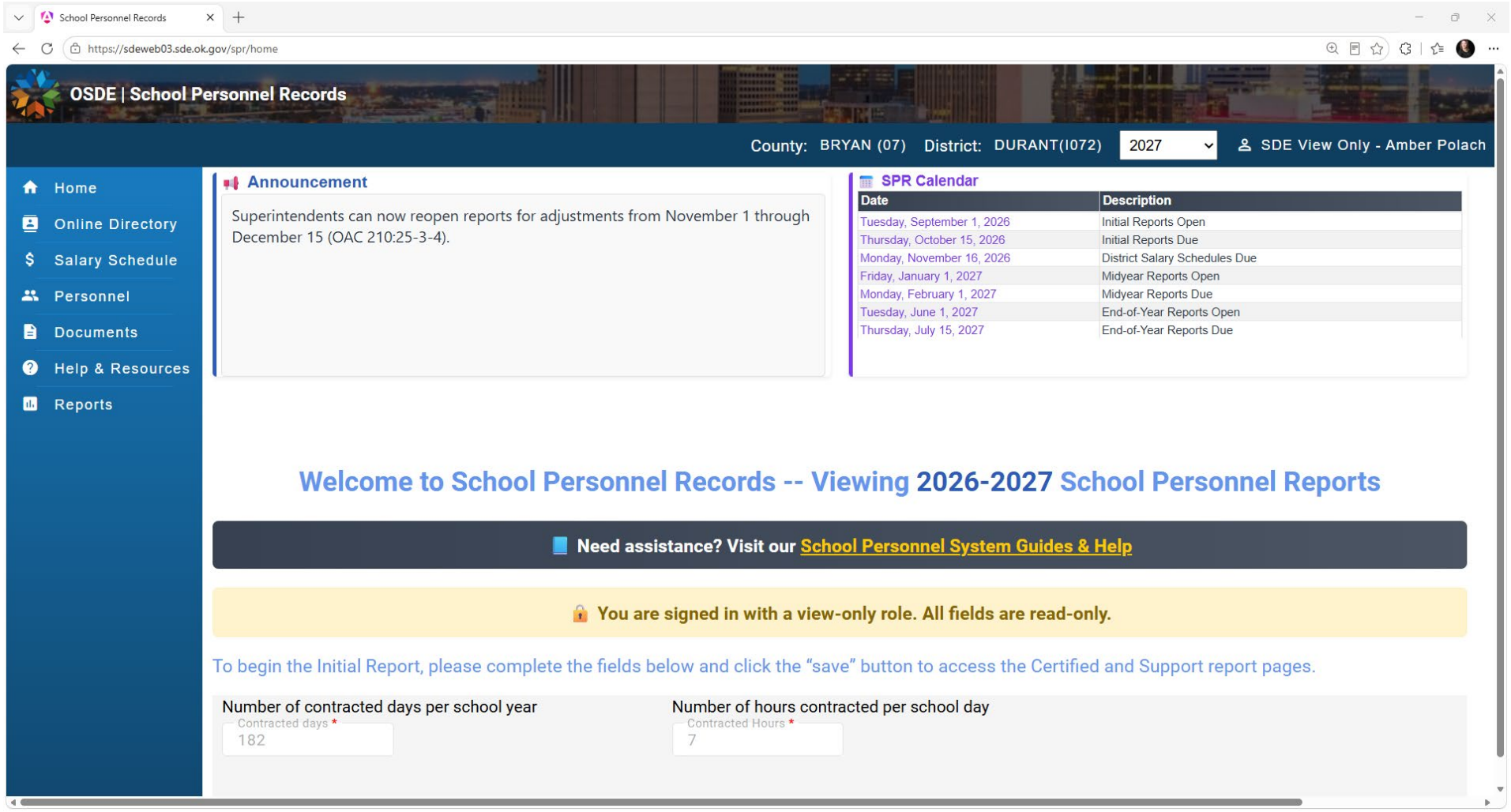
- Excess costs of providing services to children with disabilities as determined by the district

Comparability

- Cross Cutting Fiscal Requirement (CFR) Indicator 10

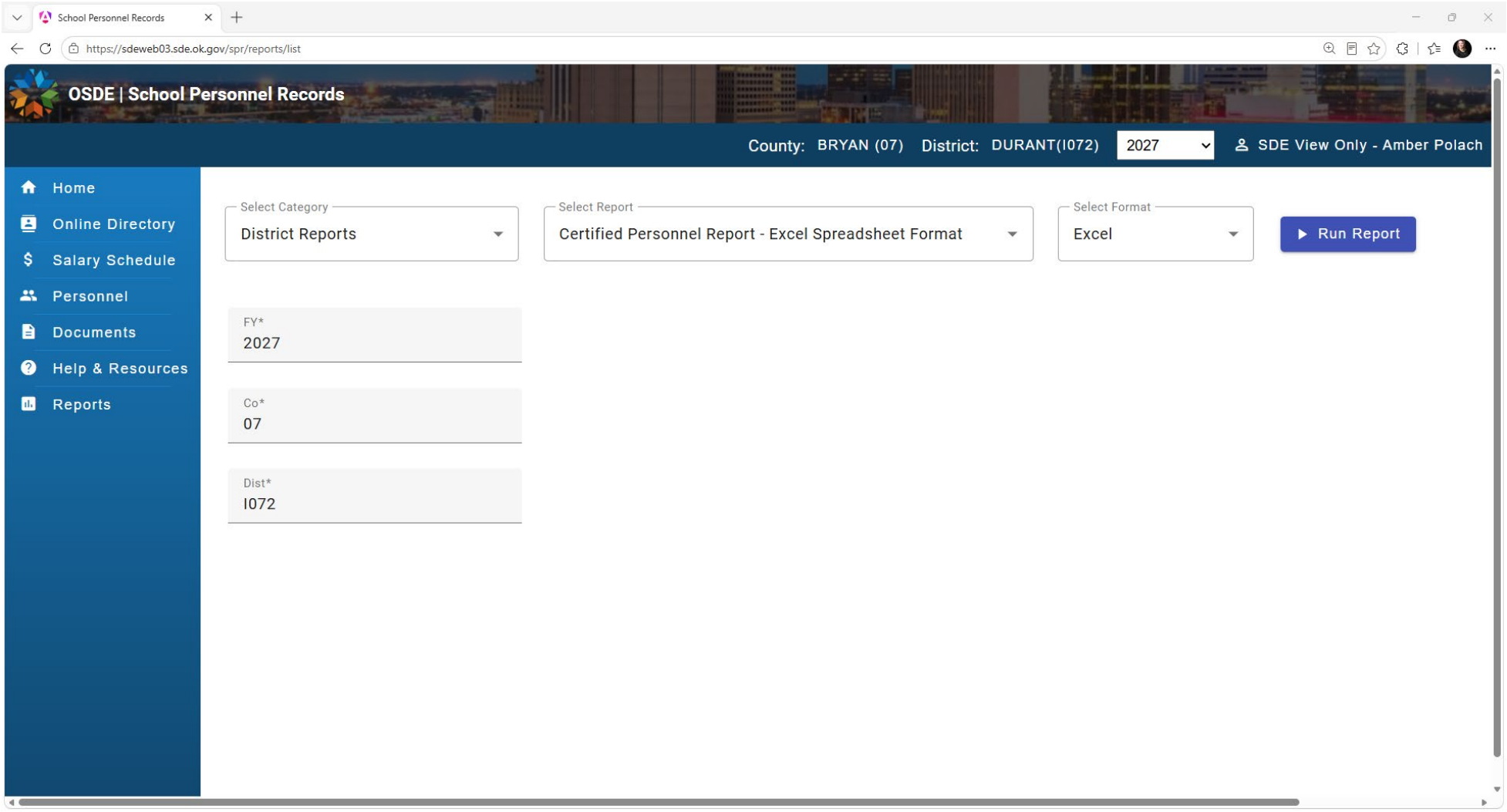
CFR 10	The LEA meets comparability requirements. A local educational agency may receive funds under this part only if State and local funds will be used in schools served under this part to provide services that, taken as a whole, are at least comparable to services in schools that are not receiving funds under this part. ESEA Section 1118(c)(1)(A)	**a. Submit to OSDE:** LEA's written comparability procedures The procedures should include the following - 1. a local educational agency-wide salary schedule; 2. a process to ensure equivalence among schools in teachers, administrators, and other staff; and 3. a process to ensure equivalence among schools in the provision of curriculum materials and instructional supplies. Note: This indicator shall not apply to a LEA that does not have more than one building for each grade span.

Comparability



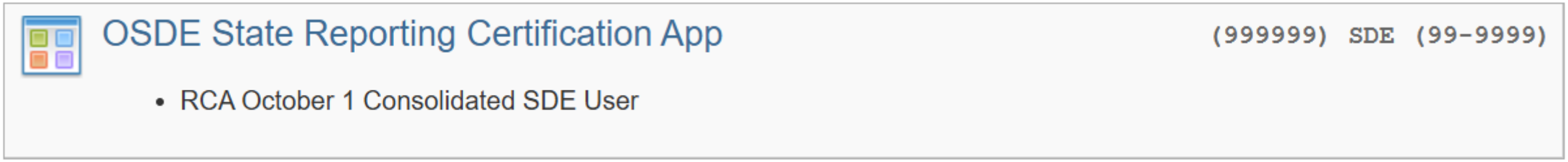
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Comparability



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Comparability



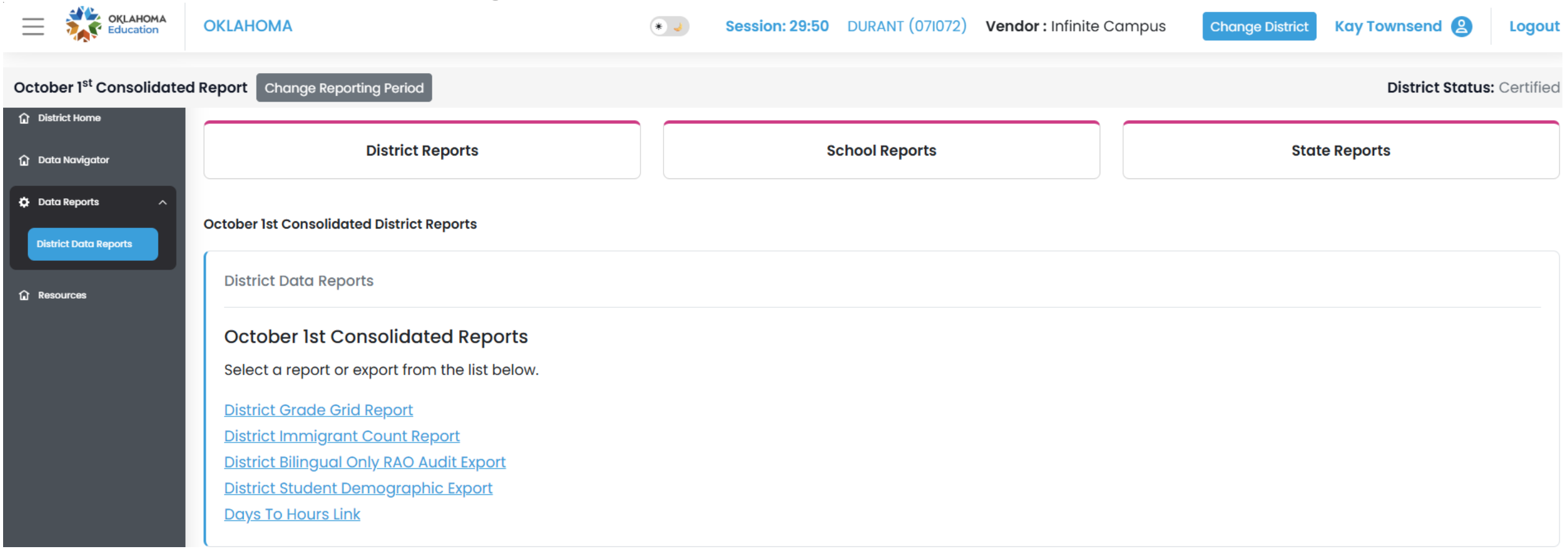
Reporting Periods List

Search reports... Grid Cards

Reporting Period	Status	Open Date	Due Date	Description	Program Area / Phone #
October 1st Consolidated Report	Open	09/14/2026	10/30/2026	ALERT - Students in Find Missing Records will be excluded from the Grade Grid Report and Immigrant C ...more	Data and Student Information 405-521-3020

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Comparability



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Comparability

Grade	His		Amind		Asian		Black		Pac Is		White		Multi		Total
	M	F	M	F	M	F	M	F	M	F	M	F	M	F	
PR	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PKH	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PKF	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
KGH	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
KGF	11	7	5	13	0	0	0	0	0	0	13	18	4	12	83
01	8	7	12	8	1	0	1	0	0	0	15	14	12	11	89
02	8	7	6	5	1	0	0	0	0	0	17	16	6	9	75
03	5	5	5	6	1	0	3	0	0	0	14	12	12	12	75
04	12	8	8	10	0	0	3	3	0	0	11	16	11	5	87
05	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
06	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
07	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
08	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
09	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
OHP	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
AE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**44**	**34**	**36**	**42**	**3**	**0**	**7**	**3**	**0**	**0**	**70**	**76**	**45**	**49**	**409**

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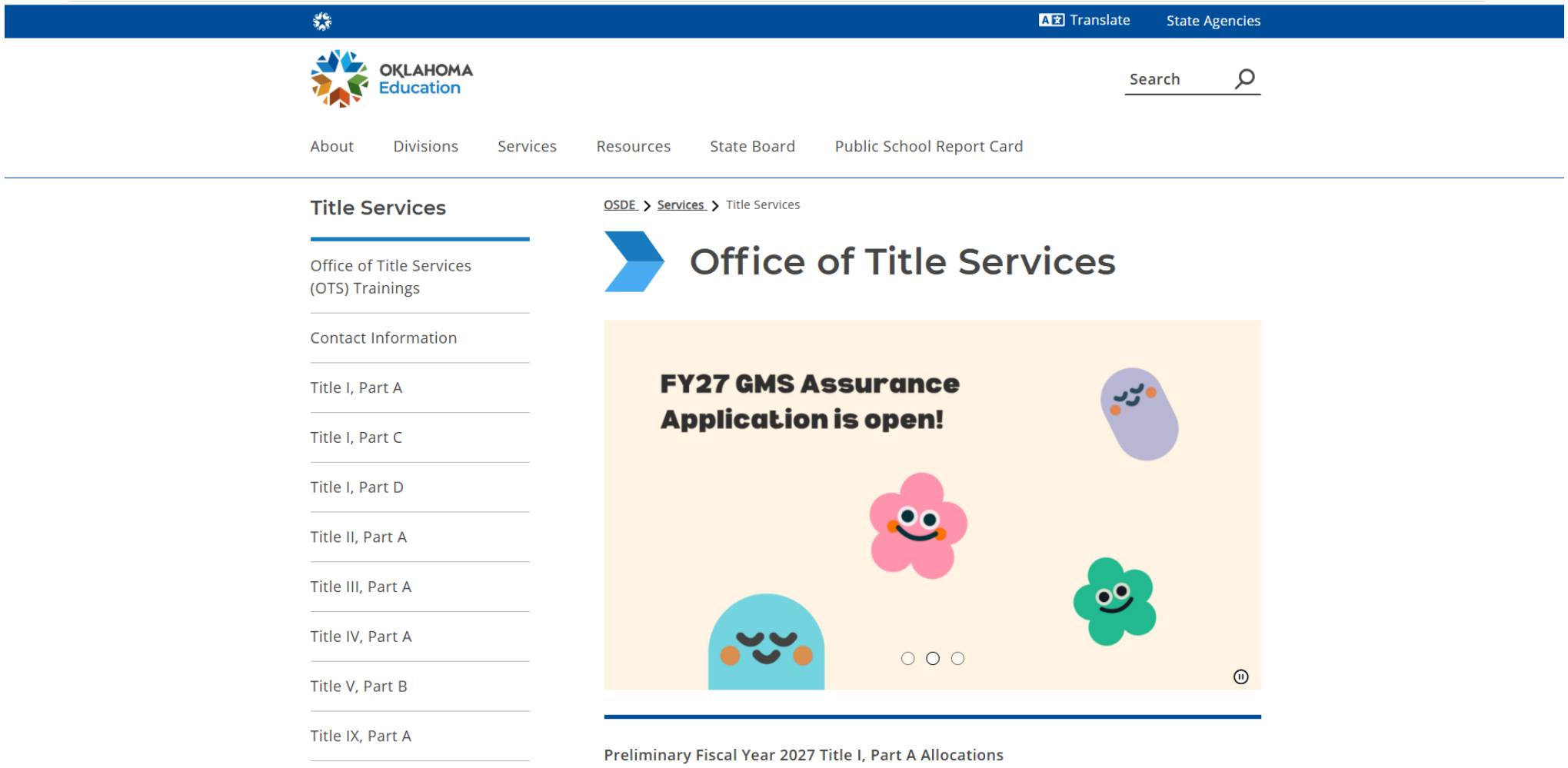
Resources

Supplement not supplant under Title I, Part A of the Elementary and Secondary Education Act of 1965, as amended by the Every Student Succeeds Act 2019

Resources

Title I Fiscal Issues: Maintenance of Effort Comparability Supplement Not Supplant Carryover Consolidating Funds in Schoolwide Programs 2008

Office of Title Services (OTS) Webpage



OKLAHOMA Education

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