

Leveraging Resources: Blending and Braiding Funds



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Purpose

To help Local Education Agency (LEA) leaders maximize the use of funds.

To provide practices that will assist in sustainability.



What is Blending and Braiding?

Blending

- Combined financial assistance under a single set of reporting and other requirements.
- Each individual funding source loses its original identity.



Braiding

- Coordinated financial assistance from several sources.
- Each individual funding source maintains its identity.



Why Districts Blend and Braid Funds

- Coordinating grant spending can support activities that drive performance and improve outcomes for all students.
- The decision on whether it is appropriate to braid or blend funds is program- and situation-specific.
- The Consolidated District Plan serves as a tool to connect federal funding sources.



An Overview of Blending and Braiding



Plan

- Assess the needs of your district using tools, such as the CDP.
- Identify the cost and components of activities.



Resource/Cost Allocation Method

- Identify federal grants.
- Determine if costs are necessary or reasonable.



Report

- Verify consistency with your CDP.



An Overview of Blending and Braiding



Consolidated District Plan

- The Consolidated District Plan (CDP) is the mechanism to help district teams blend and braid funds and to report such plans to the state.
- A district that amends the individual grant application to blend funding should review the CDP and amend it if the scope changed.
- Conducting a comprehensive needs assessment may assist districts in developing a wholistic plan and in identifying where funds can be blended and braided.



Consolidated District Plan

1. Consolidated planning includes how anticipated programs will be funded. Indicate below for which programs the LEA anticipates receiving funding for school year 2021-2022.* [1]
NOTE: All funding sources should be reviewed after October 1 and the plan should be amended and resubmitted to ISBE if funding sources have been added or removed due to actual grant awards.

- Title I, Part A - Improving Basic Programs
- Title I, Part A - School Improvement Part 1003(a)
- Title I, Part D - Delinquent
- Title I, Part D - Neglected
- Title I, Part D - State Neglected/Delinquent
- Title II, Part A - Preparing, Training, and Recruiting High-Quality Teachers, Principals, and Other School Leaders
- Title III - Language Instruction Educational Program (LIEP)
- Title III - Immigrant Student Education Program (ISEP)
- Title IV, Part A - Student Support and Academic Enrichment
- Title V, Part B - Rural and Low Income Schools
- IDEA, Part B - Flow-Through
- IDEA, Part B - Preschool

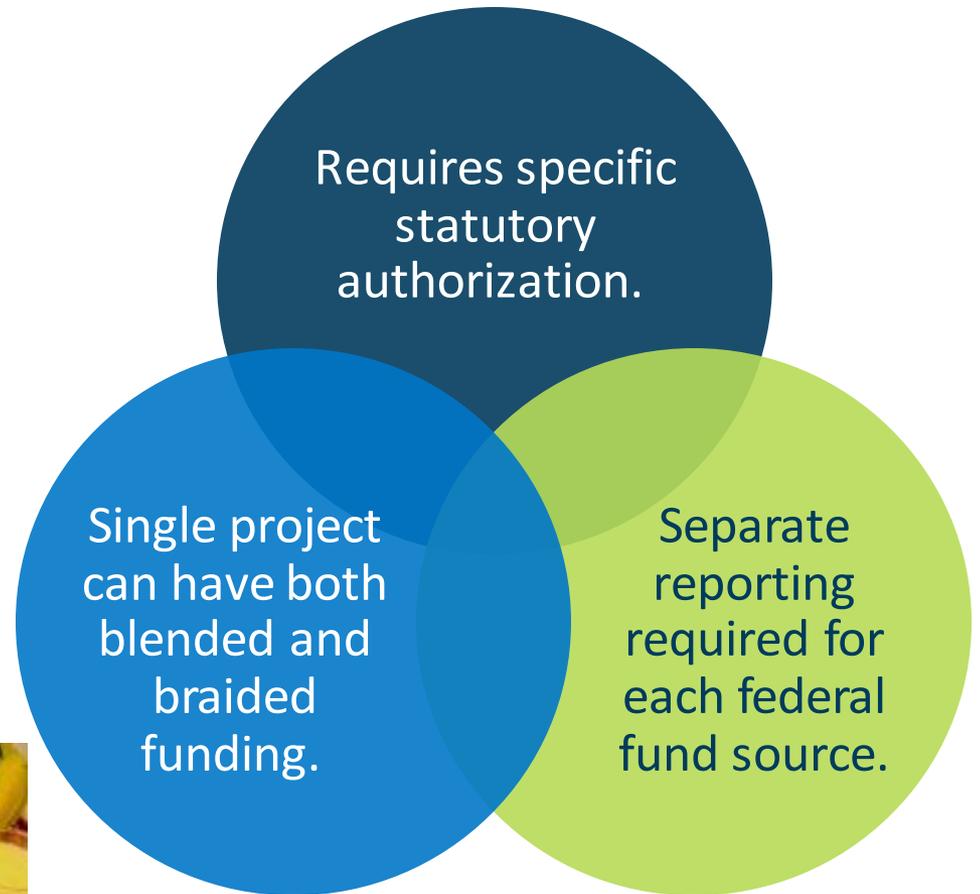
2. Describe how the LEA will align federal resources, including but not limited to the programs listed above, with state and local resources to carry out activities supported in whole or in part with funding from the programs selected.* [2] For your convenience, the prior year Consolidated District Plan approved response is provided below. It may be copied and modified to address the Consolidated District Plan needs. *DO NOT use special characters, numbered or bulleted lists copied from Word, 'see above', or n/a as this may delay the submission or approval of your plan.* (3272 of 7500 maximum characters used)



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Blending

“... financial assistance is combined under a single set of reporting and other requirements, and resources contributed from each individual funding stream lose their original award-specific identity.”



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Hybrid Blending

Currently, only **hybrid blending** (funds lose specific identity) of Title I, II, and IV is available in ISBE grant process:

- Transferability: **Between Title II and IV or Title II and IV into Title I.** The funds appear blended to the grant reviewer and grantee.
- However, the funds maintain their original identity in reporting



Hybrid Blending Scenario

Plan: Based on the comprehensive needs assessment, the district identified a need to provide early intervening services to non-disabled, struggling students.

Resources: *Title I-A, Title II-A, and IV-A*

Reporting/Documentation:

- Consolidated District Plan
- Title I Schoolwide Plan
- GATA Reporting (Performance reports)
- Expenditure Reimbursement Reports

*This is not an exhaustive list of potentially required documentation. Be sure to consult with your district's auditor for other financial reporting requirements.



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Braiding

Financial assistance from several sources is coordinated ... to support a single initiative or strategy, while each individual award maintains its award-specific identity.



No statutory authority necessary.

Allows LEAs and schools to include other federal or state grants to lessen duplicate efforts for a wholistic/comprehensive program.



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Additional funding opportunities for braiding

The list below provides examples of additional funding sources that can be braided, but it is not exhaustive.

Title IV, Part B 21st Century Community Learning Centers

Carl D. Perkins Career and Technical Education

Early Childhood

Evidence-Based Funding (primarily blending with exception of the money designated for English Learners)

Coronavirus Aid, Relief, and Economic Security (CARES) Act

Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act

American Rescue Plan Act (ARP) of 2021



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Braiding and Allocability

There are important administrative considerations when an LEA braids multiple funding sources to support a single project.

The LEA must demonstrate allocability: Costs charged to each federal program were allocable to that program.

In other words, a federal program that funds a portion (or all) of a project, must receive a benefit relative to the contribution it makes.



General Requirement for Allocability

This standard is met if the cost:

- Is incurred specifically for the grant award;
- Benefits both the grant award and other work of the grantee and can be distributed in proportions that can be reasonably approximated; and
- Is necessary to the overall operation of the grantee and is assignable in part to the federal award in accordance with the principles in this subpart.



Direct Cost Allocation Principles

- A cost that benefits two or more projects or activities in proportions that can be determined without undue effort or cost must be allocated to the projects based on the proportional benefit.
- A cost that benefits two or more projects or activities in proportions that cannot be determined because of the interrelationship of the work involved may be allocated or transferred to projects that are benefited based on any reasonable, documented basis.



Braiding Scenario 1

Plan: The LEA has a multi-tiered system of support (MTSS) in which federal program funds are used to serve each program's subgroup of students.

Resources: *Title I-A , IDEA ,Title II, Title III, Title IV*

Reporting/Documentation:

- Consolidated District Plan
- Title I Schoolwide Plan
- GATA Reporting (Performance reports)
- Expenditure Reimbursement Reports

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Braiding Scenario 1 — Cost Allocation

In this example, the cost allocation is straightforward. Each grant program expends funds on a specific aspect of the MTSS. Since each individual expenditure is contained within an individual grant (i.e., no costs are shared between or among grants), the costs are charged to and claimed within each individual grant directly as planned.

Costs claimed as follows:

Title I Part A — Costs related to the screener, the assessments, and the intervention program

IDEA — Costs related to the supplemental intervention programming for children with disabilities

Title II — Costs related to professional development on the intervention program for all teachers

Title III — Costs related to supplemental intervention programming for English Learners

Title IV — Costs related to the technology needs for the program.



Braiding Scenario 2

Plan: To mitigate learning loss, the LEA plans to offer a summer school program.

Resources: ESSER III ARP, Title *I-A* , *IDEA* ,*Title II*, *Title III*

Reporting/Documentation:

- Consolidated District Plan
- Title I Schoolwide Plan
- GATA Reporting (Performance reports)
- Expenditure Reimbursement Reports

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Braiding Scenario 2 — Cost Allocation

In this example, the cost allocation is straightforward. Each grant program expends funds on a specific aspect of the Learning Loss Plan. Since each individual expenditure is contained within an individual grant (i.e., no costs are shared between or among grants), the costs are charged to and claimed within each individual grant directly as planned.

Costs claimed as follows:

ARP ESSER III – Costs related to teacher salaries and benefits

Title I, Part A – Costs related to supplemental materials and supplies for the summer school program

IDEA – Costs related to supplemental intervention programming for children with disabilities for the summer school program

Title II – Costs related to professional development on the summer school program for all teachers

Title III – Costs related to supplemental programming to support English Learners for the summer school program.

Title IV – Costs related to the well-rounded curriculum for summer school program



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Braiding Scenario 3

Plan: To support the inclusion of students with disabilities in the general education environment, the district will increase opportunities for co-teaching by general and special educators.

Resources: ESSER III ARP, *IDEA*, *Title II*, *Title III*

Reporting/Documentation:

- Consolidated District Plan
- GATA Reporting (Performance reports)
- Expenditure Reimbursement Reports

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Braiding Scenario 3 – Shared Grant Expenditures Cost Allocation Example 1

Expense Amount = \$10,000

Scenario: Costs for adaptive software application and supplies for children with disabilities are allocated to IDEA and ARP ESSER III based on the ratio of those program’s personnel costs (salaries and applicable benefits) to the total of such personnel costs as follows:

Grant	Personnel Costs	Percentage	Amount Allocated
IDEA	\$100,000	67%	\$6,700
ARP ESSER III	\$50,000	33%	\$3,300
Total	\$150,000	100%	\$10,000



Braiding Scenario 3 – Shared Grant Expenditures Cost Allocation Example 2

Expense Amount = \$10,000

Scenario: Costs for adaptive software application and supplies for children with disabilities are allocated to IDEA and ARP ESSER III based on the ratio of each program's expenses (direct costs other than salaries and applicable benefits) to the total of such expenses as follows:

Grant	Program Costs	Percentage	Amount Allocated
IDEA	\$75,000	75%	\$7,500
ARP ESSER III	\$25,000	25%	\$2,500
Total	\$100,000	100%	\$10,000



Braiding Scenario 4

Plan: To address the district's disproportionate number of suspensions for Hispanic students with disabilities, the district will focus on its social and emotional (SEL) programming.

Resources: IDEA, ARP ESSER III, Title I Part A, Title III, Title IV Part A

Documentation:

- Consolidated District Plan
- GATA Reporting (Performance reports)
- Expenditure Reimbursement Reports

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Braiding Scenario 4 – Shared Grant Expenditures Cost Allocation Example 1

Grant	Personnel Costs	Percentage	Amount Allocated
IDEA	\$250,000	83%	\$33,200
ARP ESSER III	\$50,000	17%	\$6,800
Total	\$300,000	100%	\$40,000



Braiding Scenario 4 – Shared Grant Expenditures Cost Allocation Example 2

Expense Amount = \$40,000

Scenario: Costs for additional instructional and assessment materials are allocated to IDEA and ARP ESSER III based on the ratio of each program's expenses (direct costs other than salaries and applicable benefits) to the total of such expenses as follows:

Grant	Program Costs	Percentage	Amount Allocated
IDEA	\$175,000	70%	\$28,000
ARP ESSER III	\$75,000	30%	\$12,000
Total	\$250,000	100%	\$40,000



Braiding Scenario 5

Plan: Based on a comprehensive needs assessment, the district will implement a Sheltered Instruction Observation Protocol (SIOP) in all general education classrooms to meet the needs of English Learners.

Resources: Title I-A, Title II-A, Title III, IDEA

Reports/Documentation:

- Consolidated District Plan
- Bilingual Service Plan
- GATA Reporting (Performance reports)
- Expenditure Reimbursement Reports

*This is not an exhaustive list of potentially required documentation. Be sure to consult with your district's auditor for other financial reporting requirements



Braiding Scenario 5 — Cost Allocation

This cost allocation is straightforward. Each grant program expends funds on a specific aspect of the school-wide sheltered instructional observational protocol (SIOP). Since each individual expenditure is contained within an individual grant (i.e., no costs are shared between or among grants), the costs are charged to and claimed within each individual grant directly as planned.



Financial Management Considerations

- Federal funds are spent properly on allowable costs.
- There is sufficient evidence to prove the funds were spent properly.
- Financial records are sufficiently detailed to identify the source and application of grant funds to the individual expenditure level.



Supplement, not Supplant

- Funds made available under specific title shall be used to supplement, and not supplant, non-federal funds that would otherwise be used for activities authorized under the title.
- Title I, Part A: Maintain Title I neutrality and demonstrate resource allocation methodology.
- IDEA Part B: Funds provided must be expended in accordance with the applicable provisions of IDEA; must be used only to pay the excess costs of providing special education and related services to children with disabilities; and must be used to supplement state, local, and other federal funds and not to supplant those funds.



Inventory and Supply Considerations

- Complete and accurate property records, internal control systems, maintenance procedures, etc.
- Accurate and timely tracking.



Time and Effort Considerations

- Salaries and wages based on records that accurately reflect the work performed.
- Internal controls that ensure accuracy, allowability, and allocability.
- Reflect the total activity for which the employee is compensated.



Additional Considerations

It is important to keep in mind general allowability considerations when interacting with any grant awards.

To be allowable under a grant award, in general, a claimed cost must be:

- Reasonable
- Necessary
- Allocable
- Documented
- The cost must also meet allowability requirements for specific cost categories.



Blending and Braiding Summary



Resources

[Federal Uniform Guidance - 2 CFR 200](#)

[ISBE Grants Fiscal Procedure Handbook](#)

[Elementary and Secondary School Emergency Relief I webinar](#)

[Elementary and Secondary School Emergency Relief II webinar](#)

[Frequently Asked Questions Elementary and Secondary School Emergency Relief Programs and Governor's Emergency Education Relief Programs](#)



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Questions



- For questions related to blending and braiding, please fill out the form via the QR code or the link below:
- [Blending and Braiding questions](#)

