



COMMONWEALTH OF MASSACHUSETTS

Department of Children and Families
Executive Office of Health and Human Services
Department of Elementary and Secondary Education

ESSA Transportation Claiming: Supplemental Cost Report Training

Revision 11/1/2023

This meeting will begin a few minutes after 12pm.

Agenda

- ◆ Program Introduction
- ◆ Overview: Reimbursement Checklist
- ◆ MOUs
- ◆ ESSA Supplemental Cost Report
 - Reporting Tool (Excel)
 - Attestation Sheet (PDF)
- ◆ Next Steps
- ◆ Annual Cycle
- ◆ Questions and Answers



Program Introduction

- ◆ Under Every Student Succeeds Act (ESSA), children in foster care are required to remain in their School of Origin if it is deemed to be in the best interest of the child. The School of Origin is responsible for funding the cost of this transportation
- ◆ EOHHS, in a partnership with DCF and DESE, has developed a methodology that could reimburse a share of these transportation costs through Title IV-E (a section of the Social Security Act that provides federal reimbursement to states for services provided to children in foster care)
- ◆ This voluntary program allows LEAs to report their eligible transportation expenditures for children in foster care to the state to be claimed for federal reimbursement
- ◆ It is estimated that LEAs will receive about 20% of reported costs in reimbursement.
- ◆ Reimbursement for transportation expenditures covered by any other federal funding source is not allowable (e.g., special education, homeless, Title I, etc.) even if that transportation is for a child in foster care in order to avoid potential duplication of claiming
- ◆ **In FY 2022, 51 LEAs participated, for a total reimbursement amount of approximately \$1,199,000**



Overview: Reimbursement Checklist for LEAs

1. Memorandum of Understanding (MOU)

- *Note: an MOU is only required to be signed and submitted one time*

2. ESSA Supplemental Cost Report

- Reporting tool (Excel file)
- Attestation Sheet (PDF file)

1. Memorandum of Understanding (MOU)

- ◆ An agreement between the City/Town/Regional School District (aka LEA), EOHHS, DESE, and DCF around participation expectations for all parties
 - Accuracy of the information being reported
 - Maintenance of record requirements
 - Audit implications
- ◆ Pursuant to MGL c. 44, § 70, a city or town, by vote of its town meeting, town council or city council with the approval of the selectmen, town manager or mayor, authorizes the LEA to enter into this MOU for the purposes of Title IV-E reimbursement
- ◆ Requires a signature of the authorized signatory of the City/Town/Regional School District (LEA)
- ◆ Must be signed, scanned, and emailed to PCG at ESSAClaiming@pcgus.com by **March 8, 2024**.
- ◆ Posted on the DESE website (<http://www.doe.mass.edu/finance/transportation/>)

2. ESSA Supplemental Cost Report – Introduction

- ◆ The ESSA Supplemental Cost Report has two components:
 1. **The reporting tool (Excel file)**
 - Isolates the cost of transporting children in foster care to and from their School of Origin.
 - Validation total must align with EOYR Line 4286
 - Costs must be broken out quarterly on a cash basis, rather than accrual basis (see Table 2)
 2. **The attestation sheet (PDF file)**
 - Requires the signature of an authorized signatory
 - May be signed electronically or signed physically and then scanned

- ◆ Must be emailed to ESSAClaiming@pcgus.com by **March 8, 2024**

- ◆ Posted on the DESE website (<http://www.doe.mass.edu/finance/transportation/>)

We'll now switch over to the Cost Report for a demonstration.

2. ESSA Supplemental Cost Report – Attestation Sheet

ESSA Foster Care Transportation Supplemental Cost Report SFY 2023 (July 1, 2022 - June 30, 2023)

- ◆ The designation of the authorized signatory is at the discretion of the LEA.
- ◆ The Attestation Sheet may be signed electronically or physically signed and then scanned.
- ◆ If a change needs to be made after submission, email ESSAClaiming@pcgus.com to re-submit the ESSA Supplemental Cost Report.

Attestation

The information in the attached report is true and accurate to the best of my knowledge. The ESSA costs exclude costs otherwise reimbursable through Medicaid because of an Individual Education Plan (IEP) or any other federal funding source. In accordance with my City/Town/Regional School District (LEA's) agreement with the Executive Office of Health and Human Services (EOHHS), the Department of Children and Families (DCF), and the Department of Elementary and Secondary Education (DESE), we will maintain records of the payments above for up to seven years beyond the final quarter a child's transportation costs are being reported or the end of an ongoing audit, whichever comes last, and produce them upon request for any internal or external review or audit.

If an amendment to the EOYR is filed after this report is submitted, and the amendment changes Line 4286, we will re-submit this report to ESSAClaiming@pcgus.com.

Signature of Authorized Signatory _____

Print Name of Authorized Signatory _____

Title _____

Date _____

Email Address _____

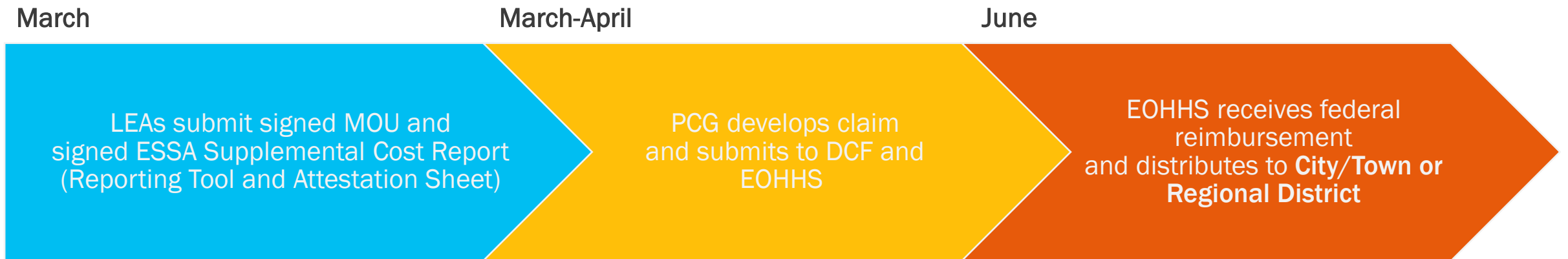
Phone Number _____

2. ESSA Supplemental Cost Report – Next Steps

- ◆ Complete both components of the ESSA Supplemental Cost Report:
 - Reporting Tool (Excel file)
 - Attestation Sheet (PDF file)
- ◆ Both components should be emailed together to ESSAClaiming@pcgus.com by March 8, 2024.

Annual Cycle (SFY2023 Reporting)

- ◆ ESSA Supplemental Cost Report is due to ESSAClaiming@pcgus.com by March 8, 2024.
- ◆ If any errors or amendments are identified after March 8, 2024, email ESSAClaiming@pcgus.com
- ◆ Title IV-E claim to be submitted quarter ending March 31, 2024.



Questions?

ESSAClaiming@pcgus.com



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