



SUPPORTING SCHOOLS AND STUDENTS TO ACHIEVE

SHERRI YBARRA, SUPERINTENDENT OF PUBLIC INSTRUCTION



Title I-A Use of Funds

New & Experienced Federal Programs Director's Meeting

September 21-22, 2016

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Targeted Assistance and Schoolwide

C.F.R Part 200. Subpart E-Cost Principles

All Costs Must Be:

1. Necessary, Reasonable and Allocable
2. Consistently treated as either direct cost or an indirect cost
3. Conform with federal law & grant terms
4. Consistent with state and local policies
5. In accordance with GAAP
6. Not included as match
7. Net of applicable credits (200.406)
8. Adequately (properly) documented



Necessary Costs

Not “nice to have.”

If you catch yourself or someone else saying, “It would be nice to have ...”, then most likely it is not necessary to accomplish the objectives of the program in that it is not vital or required.

“Necessary” means it is vital or required in order to meet the objectives of the grant or for the grant to be successful.



Reasonable Costs

- Necessary to carry out objectives
- Reasonable in cost- comparable to current fair market value



Allocable Costs

- Assignable or chargeable to the grant in accordance with relative benefits received by the grant during the grant period.
- Must demonstrate how a particular cost benefits the specific population being served in the grant (ex: homeless students).

Allocability = proportionality

- If cost benefits 1 grant program, entire cost can be charged to that single grant program.
- If cost benefits more than 1 grant program, cost must be allocated among the grant programs (i.e., split-funded) in accordance with the relative benefits received by each program.



Supplement not Supplant

- **Supplement** – to add to; to enhance; to expand; to increase; to extend; to create something new.
- **Supplant** – to take the place of; to replace by something else.
- *An LEA must be able to operate its schools and its core foundation programs without any federal funds.*
- *Federal grant funds may be used only to supplement the educational programs generally offered with state and local funds.*
- *They may be used only to provide supplemental services that would not have been provided had the federal grant funds not been available.*

These supplanting presumptions do not apply to uses of funds in a Schoolwide Program.



Targeted Assistance Services and Use of Funds

In Class

Pullout

Summer School

Tutoring

Before/After School Programs



Use of Funds - Targeted Assistance



- Title I-A funds may not be used to pay for the screening assessment used to determine which students will qualify for services
- Title I-A funds may be used to pay for the progress monitoring tool and implementing the tool



3 Prong Test to Determine Supplanting – Targeted Assistance Program Only!

Activity is required by State or local Law



Activity was funded by non-Federal funds in the previous year

Activity is provided to Title I students while State/local funds are used to provide the same services to non-Title I schools



Schoolwide Guidance



UNITED STATES DEPARTMENT OF EDUCATION
OFFICE OF ELEMENTARY AND SECONDARY EDUCATION

THE ASSISTANT SECRETARY

JUL 30 2015

Dear Chief State School Officer:

In recent years, State and local educational agencies (SEAs and LEAs) have made significant progress implementing reforms designed to improve student learning and increase the quality of instruction for all students. Simultaneously, we are seeing dramatic improvements in student achievement: achievement gaps are shrinking, high school graduation rates have reached an all-time high at 81 percent, and dropout rates are at an historic low. With all of this work taking place in States and LEAs across the country, it is more important than ever for LEAs and schools to leverage their Federal funds as efficiently and effectively as possible. In this regard, I want to highlight a primary means to maximize use of these funds—the Title I, Part A schoolwide program.

According to recent data from the Consolidated State Performance Report, more than 70 percent of Title I schools operate schoolwide programs. Based on input from the field, however, there appear to be some schoolwide program flexibilities that are not being used to their full extent. Consequently, some LEAs and schools may not be fully leveraging their resources.

The enclosed document highlights specific advantages and flexibilities in schoolwide programs, identifies common misunderstandings about schoolwide programs that may persist in some LEAs and schools, and serves as a resource tool for SEAs, LEAs, and schools. I encourage you to use this document in conjunction with existing guidance, and to circulate this document to your LEAs and schools.

We appreciate your incredible work to enhance the achievement of all your students.

Sincerely,

A handwritten signature in blue ink, appearing to read "Ann Whalen".

Ann Whalen
Delegated the authority to perform the functions
and duties of Assistant Secretary for Elementary
and Secondary Education

The purpose of the July 30, 2015 Schoolwide guidance is to:

1. Highlight specific advantages and flexibilities in schoolwide programs
2. Identify common misunderstandings about schoolwide programs
3. Serve as a schoolwide program resource tool for SEAs, LEAs, and schools



Supplement not Supplant – Schoolwide Program

- Schoolwide Program must be able to demonstrate that its Title I-A *funds* are supplemental to all State and local funds it receives
 - The One Prong Supplanting Test
 - Title I funds are used to reduce a school's State/local funds.
- Schoolwide Program *does not* need to demonstrate that the activities implemented in the Schoolwide Program are supplemental to the non-Federal funds it receives



Schoolwide Program Use of Funds

- Title I-A funds may be used to support academic areas as identified in the school's needs assessment as needing improvement.
 - Title I-A funds do not have to be used only for reading or mathematics support.



Schoolwide Program Use of Funds

- The purpose of a Schoolwide Program is to upgrade the *entire* educational program
 - Instructional Examples
 - To provide interventions to support core learning
 - To provide tutoring to support coursework
 - To provide enrichment activities



Schoolwide Program Use of Funds

- Title I-A funds may be used to prepare low-achieving students to take advanced coursework
 - Examples
 - Provide an intensive summer school course designed to accelerate knowledge and skills
 - Offer an elective course to prepare students to take advanced courses
 - Provide after-school tutoring while students are taking advance courses



Schoolwide Program Use of Funds

- A schoolwide program may use Title I-A funds to operate a preschool program to improve cognitive, health, and social-emotional outcomes.
 - All preschool children who reside in the school attendance area are eligible to participate.



Schoolwide Program Use of Funds

- Title I-A funds may be used for other activities and strategies
 - Examples
 - To raise achievement
 - To improve attendance
 - To improve school climate, including anti-bullying
 - To provide positive behavioral interventions and supports



Consolidated Schoolwide

- Title I-A funds may be consolidated in a schoolwide program for any activities under the comprehensive schoolwide plan
 - Currently, Idaho allows for consolidation of funds for
 - State
 - Local
 - Title I-A
 - Title II-A

Title I-C, Title III, and Special Education does not currently participate in allowing LEAs to consolidate funds



Schoolwide and Targeted Assistance Program Expenditures

1. How is the expenditure reasonable and necessary to carry out the intent and purpose of the program?
2. What need, as identified in the comprehensive needs assessment, does the expenditure address? Explain how the expenditure addresses this need.
3. Provide the description, as written in the school or LEA improvement plan, of the program, activity, or strategy that will be addressed by the expenditure requested. How would the program, activity, or strategy be funded if the Title I, Part A funds are not available?
4. How will the expenditure be evaluated to measure a positive impact on student achievement?
5. If for a schoolwide school, how will the expenditure upgrade the entire educational program on the school?
6. How is the expenditure supplemental to other nonfederal programs?



Unallowable Costs

The following items may be donated by others but may not be purchased with grant funds:

- Gifts or items that appear to be gifts
- Souvenirs, memorabilia, or promotional items, such as T-shirts, caps, tote bags, imprinted pens, and key chains
- Door prizes, movie tickets, gift certificates, pass to amusement parks, etc.



Unallowable Entertainment Expenses

It is the end of the Fiscal Year and you have survived another one. You decide to have a year end party for your department to lift morale. Catering delivers a luncheon in the conference room and everyone in the department gets together to socialize and unwind.



The above costs are for “amusement, diversion, and social activities and any costs directly associated with such costs (such as tickets to shows or sports events, meals, lodging, rentals, transportation, and gratuities)” and therefore are examples of unallowable entertainment costs.



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Unallowable Entertainment Expenses

An invited speaker is in town to present a seminar. While here, you take him to dinner and a sporting event to show your appreciation.



The above costs are for “amusement, diversion, and social activities and any costs directly associated with such costs (such as tickets to shows or sports events, meals, lodging, rentals, transportation, and gratuities)” and therefore are examples of unallowable entertainment costs.



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Unallowable Costs

The following costs are not allowable related to field trips:

- Field trips for social, entertainment, or recreational purposes
- Field trips that supplant and do not supplement local or state expenditures or activities
- Field trips that are not part of a teacher's lesson plan or that do not meet the instructional objectives of the grant program
- Field trips that are not reasonable in cost or are not necessary to accomplish the objectives of the grant program



Allowable Costs

Field Trips - If specified in the grant program, educational field trips are allowable under certain circumstances if allowed in the grant program.

Examples of appropriate educational field trips

- Curricular academic activities focused on math, science, and technology, such as service learning, internships, UIL competitions (robotics, math), or science and technology fairs
- Trips to a river, archaeological site, or nature preserve that might include contracting with local science centers, museums, zoos, and horticultural centers for visits and programs
- Trips to the local library to increase access to high-interest reading materials
- Visits to colleges and universities to encourage interest in the pursuit of higher education



Allowable Costs

Training/Professional Development

- The cost of training personnel is allowable if it relates to the needs documented in the comprehensive needs assessment and LEA/school improvement plan goals and objectives for participating schools.
- The costs for staff travel and conferences are allowable if
 - 1) the travel and conferences are specifically related to the Title I-A program and not to the general needs of the LEA and school
 - 2) the costs are reasonable and necessary.



Allowable Costs

If the costs are reasonable and necessary

Audit Fees - Direct administrative costs may include costs associated with accounting and other fiscal activities and auditing provided these costs are not typically included in the indirect cost pool and overall program administration.

Awards for Recognition and Incentives for Participation - Minimal-cost certificates, plaques, ribbons, small trophies, or instructionally-related items to be used in the classroom (such as pens and pencils) are acceptable incentives for participation in program activities or awards for recognition. These items should be tied to instructional strategies and activities.

Equipment –is an allowable cost; however, the LEA must determine that (1) the equipment is reasonable and necessary to operate its Title I, Part A programs effectively; (2) existing equipment it already has will not be sufficient; and 3) the costs are reasonable.



Allowable Costs

Allowable Food Costs for Parents and/or Students

The following costs are allowable for parents or students:

- Nutritional snacks for students in extended day (after-school) programs
- Nutritional snacks for children in child care while parents are participating in grant activities
- Food necessary to conduct nutrition education programs for parents
- Parent involvement activities in which refreshments are necessary to encourage participation or attendance by parents, such as in low-income areas, and thus meet program objectives



Title I-A Allowable and Unallowable Costs



Title I, Part A

Allowable and Unallowable Costs

This document was adapted, with permission, from the Texas Education Agency. 9/15/2005 1

<http://www.sde.idaho.gov/federal-programs/funding/files/fiscal/allowable/Title-I-A-Allowable-vs-Unallowable-Manual.pdf>





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