Fiscal Guidance for Schoolwide Programs: Exercising Federal Flexibility

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ESC I
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I. Overview of federal flexibility initiative

II. Overview of Title I, Part A schoolwide programs, including fiscal guidance
I. Overview of Federal Flexibility Initiative

Guiding principles:

- Allowing local discretion
- Providing clear guidance
- Removing barriers
- Improving performance
- Ensuring grant funds are spent appropriately
- Strengthening accountability
Implementing Flexibility in Administering Federal Grant Funds

1. Policy changes
2. New EDGAR
3. Promoting Title I, Part A schoolwide programs
1. Policy Changes

- Streamlined grant application
- Differentiated negotiation of application and amendments
- Relaxed accounting rules
- Compliance-based federal fiscal subrecipient monitoring
- Expanded substitute time and effort system deadlines
Federal Flexibility Initiative Web Page

teatexas.gov/grants/federalflexibility/
2. New Education Department General Administrative Regulations (EDGAR)

• Goals

• Effective date

• New focus
New EDGAR Goals

EDGAR has been expanded to incorporate new regulations in 2 CFR §200. The new EDGAR has two main goals:

• Consolidate OMB circulars for federal awards to ease administrative burden
  o Cost principles (A-87, A-21, A-122)
  o Administrative rules (A-102, A-110)
  o Audit rules (A-133, A-50)

• Strengthen oversight of federal funds to reduce risks of waste, fraud, and abuse
New EDGAR Effective Date

- Effective December 26, 2014
- Applies to all new federal grants awarded on or after this date
- Does not apply to grants awarded before the effective date
- For carryover funds in school year 2015–2016, the new EDGAR, not the rules from the original grant award, will apply
New Focus for New EDGAR

• Strengthening accountability
  o Major emphasis on “strengthening accountability” by improving policies that protect against waste, fraud, and abuse.

• Performance and compliance
  o Auditors and monitors should focus on outcomes instead of process
  o Grant subrecipients should have flexibility
Emerging Trends from USDE

• Inter-program collaboration
• Comprehensive planning: identifying best strategies for struggling students
• Coordinated spending: braiding different funding sources to support comprehensive strategy
• New EDGAR supports coordinated spending
• New EDGAR requires robust internal controls
What is Coordinated Spending?

• Rather than planning separate activities for each federal funding stream, start with:
  • Student/campus needs
  • Determine what federal funding source can support those needs
Example: Effective Instruction

• Title I Schoolwide Schools
  • Upgraded curriculum
  • Improved instructional materials
  • Reorganized school day to extended time for teachers

• Title I District Level (reserve $ for Title I campus support)
  • Teacher mentoring/coaching in Title I schools

• Title II
  • Professional development
  • Teacher mentoring
  • Principal academics
  Different funding sources to support “plan”
Benefits of Consolidated/Coordinated Spending

• More significant impact for students:
  • Leveraging funds to maximize support
  • Reducing duplication among programs
Consolidated/Coordinated Spending is Permitted by Federal Law

Section 1114 of the Title I statute describes the legal foundation of the schoolwide program model.

• March 2006, “Designing Schoolwide Program Guidance”
• February 2008 “Title I Fiscal Issues”

EDGAR authorized coordinated spending so long as the recipient:

◦ Follows federal spending rules
◦ Tracks how funds are spent, when appropriate (34 CFR Section 76,760)
◦ Coordinated spending is not the consolidation of funds, but a way to use multiple funding sources to support a project
Key Issues to Think About

- Eligibility requirements
- Permissible grant activities
- Caps
- Mandatory set-asides
- Fiscal rules (supplement not supplant/Supplemental Fund Test)
Key Issues to Think About (cont.)

• Federal cost principles:
  o How does the activity being funded actually further federal program goals?
  o How does the activity being funded address student/school needs?
  o Is the amount spent reasonable in light of student/school needs?
  o Is the item being used to benefit eligible populations?
  o Does the amount paid reflect a fair market value?
Common “Missed Opportunities”

• Restrictions that limit the schoolwide model
Schoolwide Opportunities

• At the campus level, schoolwide programs may use Title I to support any reasonable activity:
• To upgrade the school’s education program
• Consistent with the school’s needs, and
• Consistent with the schoolwide plan
Use of Funds Options in Schoolwide Schools

- Examples of permissible uses of Title I in a schoolwide program school:
  - Upgrade the curriculum for the entire school
  - Implement an early earning system
  - Extend the school day or school year
  - Reorganize class schedules to increase teacher planning time
  - Revamp the school’s discipline process
  - Reorganize classes to promote personalized learning
  - Implement school safety programs
Permissible Title II Activities

- Recruiting/retaining teachers, principals
- Financial incentives for teachers in shortage areas
- Financial incentives for teachers or principals with a record of success in helping low-achieving students/schools
- Professional development for teachers, principals and superintendents
- Teacher mentoring programs
- Class size reduction
State and Local Strategies

• New EDGAR provides an opportunity to rethink existing use of funds policies/guidance

• Written procedures for determining the allowability of costs (200.302 (b)(7))
Allowable Cost Control

• Certain costs are always prohibited and may never be charged to federal education programs (religious worship, instruction, proselytization prohibited; acquisition of real property or construction unless statute/regulation allows specifically).

• Each program establishes its own allowable cost rules: Use of sections section or purpose; caps; mandatory set asides; planning requirements; eligibility requirements; program specific fiscal rules (SNS, MOE, comparability, equitable services)

• Specific costs need to make sense in light of the circumstances
  o Cost is necessary, reasonable and allocable given individual facts and circumstances
Next Steps for Subrecipients and TEA

Subrecipients should
- Review new EDGAR
- Develop written policies and procedures for new and revised requirements
- Ensure all appropriate staff are trained on new regulations

TEA will
- Ensure all appropriate staff are trained on new regulations
- Develop and publish guidance
- Change key documents, such as the grant application
New EDGAR Online

Federal website:
• URL is www.ecfr.gov
• Select Title II: Grants and Agreements from pulldown
• Click on Subtitle A, Chapter II, Part 200

TEA website:
• URL is tea.texas.gov/Finance_and_Grants/Grants/Administering_a_Grant/The_New_EDGAR/
• Contains guidance and training information
3. Promoting Title I, Part A Schoolwide Programs

- TEA provides clear guidance about programmatic and fiscal flexibility offered by schoolwide programs
- Information is updated continuously
- URL for main web page: tea.texas.gov/grants/schoolwideprograms/
II. Overview of Title I, Part A Schoolwide Programs

- School districts and charter schools that receive Title I, Part A funds can implement either a targeted assistance program or a schoolwide program.
- Eligible federal, state, and local funds can be consolidated into a pool that pays for any activity that improves the schoolwide campus’s educational program. This consolidation eases the usual requirement to account for funds from each specific federal program separately.
Overview of Title I, Part A Schoolwide Programs

- A schoolwide campus can use its pool to improve its entire educational program and the academic performance of all of its students, without identifying certain students as eligible for schoolwide program services.
- Schoolwide campus must develop and maintain required documents.
- Campus and LEA must maintain adequate documentation for schoolwide program expenditures.
Eligibility for Title I, Part A Schoolwide Programs

Campus eligibility:

• Must be eligible to receive Title I, Part A funds in general, and 40 percent or more of its students must be from low-income families.
Eligibility for Title I, Part A Schoolwide Programs

Fund eligibility:

• Most federal programs administered by USDE:
  ▪ Title I, Part A
  ▪ Title I, Part C—Migrant Education Program
  ▪ Title I, Part D, Subpart 2
  ▪ Title III, Part A—English Language Acquisition
  ▪ Perkins Career and Technical Education
  ▪ Title II, Part A—Preparing, Training, and Recruiting High-Quality Teachers and Principals
  ▪ Title IV, Part B—21st Century Community Learning Centers

• State and local funds except special allotments
Additional Requirements before Consolidating Migrant Education

Before a school operating as a SWP consolidates funds, the school, in consultation with parents of migratory children or organizations representing those parents, or both, must first meet the unique educational needs of migratory children that result from the effects of their migratory lifestyle and those other needs that are necessary to permit those students to participate effectively in school, and must document that these needs have been met. (1306 (b)(4) of Title I and 34 CFR 200.29(c)(1))
Additional Requirements before Consolidating

IDEA, Part B

- A school that operates as a SWP may consolidate funds received under Part B of the IDEA. However, the amount of funds consolidated may not exceed the amount received by the LEA under Part B of the IDEA for that fiscal year, divided by the number of children with disabilities in the jurisdiction of the LEA, and multiplied by the number of children with disabilities participating in the SWP.

- A school may also consolidate funds it receives for students with disabilities under section 8003(d) of the ESEA. A school that consolidates funds under Part B of the IDEA or section 8003(d) of the ESEA may use those funds in its SWP for any activities under its SWP but must comply with ALL other requirements of part B of the IDEA to the same extent as it would if it did not consolidate funds under Part B of the IDEA or section 8003(d) of the ESEA in the SWP.
Additional Requirements before Consolidating

Discretionary Grant Programs

In general, a SWP schools may consolidate funds it receives from discretionary (competitive) grants as well as from formula grants. However, if a school operating a SWP consolidates from discretionary grant programs, the school must still carry out the activities described in the application under which the funds were awarded. However, a SWP school does not need to account separately for specific expenditures of the consolidated discretionary grant funds.

Requirements for Title I, Part A Schoolwide Programs

Schoolwide campuses must

• Conduct a comprehensive needs assessment (identifies specific campus needs)
• Develop a campus improvement plan (CIP) (blueprint for improving entire educational program)
• Conduct an annual evaluation (evaluates strategies and activities in CIP)

The programmatic flexibility offered by schoolwide programs is based upon these three requirements.
Programmatic Flexibility for Title I, Part A Schoolwide Programs

• Schoolwide campuses do not need to meet most of the program requirements of each federal program whose funds are consolidated.

• They must, however, demonstrate that their schoolwide programs contain sufficient resources and activities to reasonably address the intents and purposes of the included programs. *This must be documented in the CIP.*
Programmatic Flexibility for Title I, Part A Schoolwide Programs

- Schoolwide campuses must still meet any programmatic requirements related to:
  - Civil rights
  - Health and safety
  - Participation and involvement of parents and students
  - Participation of private school children, teachers, and other educational personnel
Fiscal Flexibility for Title I, Part A Schoolwide Programs

Consolidated funds can be used by a schoolwide campus to upgrade its entire educational program

but

Activities and strategies to upgrade the educational program must be described in the CIP, and be based upon the specific needs identified by the comprehensive needs assessment.
Fiscal Flexibility for Title I, Part A Schoolwide Programs

A schoolwide campus that consolidates federal funds is not required to meet most of the statutory and regulatory requirements of the specific federal programs included in the consolidation.

but

The campus must ensure that it meets the intents and purposes of the federal programs included in the consolidation so that it meets the needs of the intended beneficiaries. How the campus meets the intents and purposes of each program must be documented in its CIP.
Fiscal Flexibility for Title I, Part A Schoolwide Programs

A campus is not required to maintain separate fiscal accounting records by program that identify the specific activities supported by those particular funds to demonstrate that the activities are allowable under the program

but

The campus must identify the specific programs being consolidated, and the amount each program contributes to the consolidation, in its CIP.
Fiscal Flexibility for Title I, Part A Schoolwide Programs

Schoolwide campuses must still comply with the following federal fiscal requirements:

• Comparability of services
• Distribution of formula funds to campuses
• Maintenance of effort
• Set-asides
• Supplement, not supplant*
• Time and effort (depends on consolidation option)
Comparability

There are several ways for an LEA to demonstrate that its Title I schools are comparable. In a schoolwide program school, the school is not required to track the expenditure of federal funds to particular activities. The school may consolidate its federal funds with its state and local funds and spend the consolidated funds for any activities included in its SWP. As a result, an LEA might not be able to determine which instructional staff to include in its comparability determinations. Ways to demonstrate:

• If the LEA does not consolidate its federal funds or continues to track expenditures of those funds to particular activities, the LEA would calculate comparability for its schoolwide program schools the same as it would for its targeted assistance schools.

• If federal funds are consolidated, the LEA may determine the percentage that federal funds constitute of the total funds available in a SWP. The LEA would delete the percentage paid with federal funds for comparability determinations.

• The LEA may use a different measure for determining comparability that is not dependent on identifying instructional staff paid with state and local funds. (February 2008)
MOE

• In calculating whether it has maintained effort, an LEA could allocate expenditures of federal funds in a SWP in proportion to the amount of federal funds provided to the SWP.

• An LEA may also use other reasonable methods.
Fiscal Flexibility for Title I, Part A Schoolwide Programs

The extent of the flexibility depends upon the consolidation type selected by the LEA:

• Full consolidation (some or all federal funds and some or all state and local funds)
• Federal consolidation (some or all federal funds only)
• Title I, Part A funds only
Step-by-Step Planning for Title I, Part A Schoolwide Programs

Step 1: Distributing Funds to Each Campus

• LEAs with campuses that operate schoolwide programs must demonstrate that they comply with supplement, not supplant by passing the *supplemental funds test*. 
Step-by-Step Planning for Title I, Part A Schoolwide Programs

Step 1: Distributing Funds to Each Campus

• Instead of demonstrating that *specific costs* are supplemental, the supplemental funds test ensures that LEAs *distribute* funds appropriately to campuses, before any spending takes place.
Step 1, Example scenario
This LEA will allocate funds to campuses based upon how much the LEA usually pays for staff and supplies:
• each teacher position = $60,000
• each principal position = $80,000
• technology cost per student = $50
• instructional materials per student = $61
• student-per-teacher ratio = 22 to 1
Step-by-Step Planning for Title I, Part A Schoolwide Programs

Step 1, Example 1
Campus A has 300 students, so the LEA allocates state and local funds as follows:

<table>
<thead>
<tr>
<th>Funding Category</th>
<th>Calculation</th>
<th>Amount Allocated</th>
</tr>
</thead>
<tbody>
<tr>
<td>Funding for 14 teachers (based upon student-per-teacher ratio)</td>
<td>$60,000 \times 14</td>
<td>$840,000</td>
</tr>
<tr>
<td>Funding for 1 principal</td>
<td>$80,000 \times 1</td>
<td>$80,000</td>
</tr>
<tr>
<td>Technology costs</td>
<td>$50 \times 300</td>
<td>$15,000</td>
</tr>
<tr>
<td>Instructional materials costs</td>
<td>$61 \times 300</td>
<td>$18,300</td>
</tr>
<tr>
<td><strong>Total allocation of state and local funds</strong></td>
<td><strong>$953,300</strong></td>
<td></td>
</tr>
</tbody>
</table>
Step-by-Step Planning for Title I, Part A Schoolwide Programs

Step 1, Example 2
Campus B has 600 students, so the LEA allocates state and local funds as follows:

<table>
<thead>
<tr>
<th>Funding Category</th>
<th>Calculation</th>
<th>Amount Allocated</th>
</tr>
</thead>
<tbody>
<tr>
<td>Funding for 27 teachers (based upon student-per-teacher ratio)</td>
<td>$60,000 \times 27$</td>
<td>$1,620,000$</td>
</tr>
<tr>
<td>Funding for 1 principal</td>
<td>$80,000 \times 1$</td>
<td>$80,000$</td>
</tr>
<tr>
<td>Technology costs</td>
<td>$50 \times 600$</td>
<td>$30,000$</td>
</tr>
<tr>
<td>Instructional materials costs</td>
<td>$61 \times 600$</td>
<td>$36,600$</td>
</tr>
<tr>
<td><strong>Total allocation of state and local funds</strong></td>
<td></td>
<td><strong>$1,766,600</strong></td>
</tr>
</tbody>
</table>
Step-by-Step Planning for Title I, Part A Schoolwide Programs

Step 2: Establishing Total Revenue for a Schoolwide Campus

• Campus should understand all of its funding sources and the amounts available from each
• Campus should maintain a table depicting these amounts. Including the table in its CIP is optional.
Step-by-Step Planning for Title I, Part A Schoolwide Programs

Step 2, Example 1

Total revenue for Campus A:

<table>
<thead>
<tr>
<th>Funding Source</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>State and local funds</td>
<td>$953,300</td>
</tr>
<tr>
<td>Title I, Part A</td>
<td>$1,000,000</td>
</tr>
<tr>
<td>Title II, Part A</td>
<td>$500,000</td>
</tr>
<tr>
<td>Title III, Part A</td>
<td>$100,000</td>
</tr>
<tr>
<td>IDEA-B</td>
<td>$10,000</td>
</tr>
<tr>
<td>Title I, Part C</td>
<td>$20,000</td>
</tr>
<tr>
<td>Title IV, Part B—21st Century Community Learning Centers</td>
<td>$16,700</td>
</tr>
<tr>
<td><strong>Total revenue available</strong></td>
<td><strong>$2,600,000</strong></td>
</tr>
</tbody>
</table>
Step-by-Step Planning for Title I, Part A Schoolwide Programs

Step 3: Choosing a Consolidation Option
- Full consolidation (some or all federal funds and some or all state and local funds)
- Federal consolidation (some or all federal funds only)
- Title I, Part A funds only

(URL: tea.texas.gov/grants/schoolwideoptions/)
Step-by-Step Planning for Title I, Part A Schoolwide Programs

Step 3, Example 1

<table>
<thead>
<tr>
<th>Applicable Requirement</th>
<th>Full Consolidation</th>
<th>Federal Only Consolidation</th>
<th>Title I, Part A Only</th>
</tr>
</thead>
<tbody>
<tr>
<td>Allowability of basic operational expenses (such as maintenance, repairs, and landscaping)</td>
<td>Fund sources lose their programmatic identity and it is impossible to know which specific funds paid for specific activities. Therefore, your campus may use schoolwide budgets for basic operational expenses. However, to comply with the supplement not supplant requirement, your campus must receive its full allocation of state and local funds, which must be sufficient to provide for these expenses.</td>
<td>Consolidated funds can only pay for educational or instructional expenses, so you may not use schoolwide budgets for basic operational expenses.</td>
<td>Basic operational expenses are also not allowable under OMB Circular A-87.</td>
</tr>
</tbody>
</table>

## Step-by-Step Planning for Title I, Part A Schoolwide Programs

### Step 3, Example 2

<table>
<thead>
<tr>
<th>Applicable Requirement</th>
<th>Full Consolidation</th>
<th>Federal Only Consolidation</th>
<th>Title I, Part A Only</th>
</tr>
</thead>
<tbody>
<tr>
<td>Time and effort documentation</td>
<td>Employees paid <strong>entirely</strong> from the schoolwide pool are <strong>not</strong> required to maintain signed semi-annual certifications or any other form of time and effort records.</td>
<td>Employees paid <strong>entirely</strong> from the schoolwide pool <strong>must</strong> maintain signed semi-annual certifications. However, if the campus consolidates funds from programs covered by Ed-Flex, the semi-annual certification requirement is waived.</td>
<td>Employees paid partially from a federal fund that is not consolidated (or from a federal program not covered by Ed-Flex) must maintain time and effort records in accordance with OMB A-87 or a substitute time and effort system approved by TEA.</td>
</tr>
</tbody>
</table>

Employees paid entirely from the schoolwide pool are not required to maintain signed semi-annual certifications or any other form of time and effort records.

Employees paid partially from a federal fund that is not consolidated must maintain time and effort records in accordance with OMB A-87 or a substitute time and effort system approved by TEA.
Step-by-Step Planning for Title I, Part A Schoolwide Programs

**Step 3, Example 3**

<table>
<thead>
<tr>
<th>Applicable Requirement</th>
<th>Full Consolidation</th>
<th>Federal Only Consolidation</th>
<th>Title I, Part A Only</th>
</tr>
</thead>
<tbody>
<tr>
<td>Identification of funds</td>
<td>Your campus improvement plan (CIP) must identify the specific programs being consolidated and the dollar amount each program contributes to the consolidated schoolwide budget, in dollar amounts. Your CIP must demonstrate that your schoolwide program contains sufficient resources and activities to reasonably address the intents and purposes of each of the consolidated federal programs, particularly as they relate to your campus’s lowest-performing students.</td>
<td></td>
<td>Your CIP must include the dollar amount of all Title I, Part A funds in the schoolwide budget. Your CIP must specify each activity you will provide using Title I, Part A funds.</td>
</tr>
</tbody>
</table>
Step-by-Step Planning for Title I, Part A Schoolwide Programs

Step 4: Creating a Schoolwide Budget (Campus)

• Based upon identified needs, the campus determines how much money from each funding source it will consolidate, and how much it will coordinate, to support its schoolwide program.
Step-by-Step Planning for Title I, Part A Schoolwide Programs

Step 4, Example 1

<table>
<thead>
<tr>
<th>Consolidated Funds</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Title I, Part A</td>
<td>$1,000,000</td>
</tr>
<tr>
<td>Title II, Part A</td>
<td>$500,000</td>
</tr>
<tr>
<td>Title III, Part A</td>
<td>$100,000</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$1,600,000</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Coordinated Funds</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>IDEA</td>
<td>$10,000</td>
</tr>
<tr>
<td>Title I, Part C</td>
<td>$20,000</td>
</tr>
<tr>
<td>21st Century</td>
<td>$16,700</td>
</tr>
<tr>
<td>state and local</td>
<td>$953,300</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$1,000,000</strong></td>
</tr>
</tbody>
</table>
Step-by-Step Planning for Title I, Part A Schoolwide Programs

Step 5: Establishing an Accounting Methodology

• Federal guidance provides three accounting methodologies for allocating expenditures to the funding sources in the schoolwide pool.

• The methodology must be followed consistently for all schoolwide expenditures.
Step-by-Step Planning for Title I, Part A Schoolwide Programs

Step 5: Establishing an Accounting Methodology

• Campus uses table of consolidated funds to establish proportionality

• Campus divides each contributed amount by the total schoolwide pool to calculate percentages
Step-by-Step Planning for Title I, Part A Schoolwide Programs

Step 5, Example 1

<table>
<thead>
<tr>
<th></th>
<th>Funding Source</th>
<th>Amount Contributed to Pool</th>
<th>Proportion Calculation</th>
<th>Percent of Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>Title I, Part A</td>
<td>$1,000,000</td>
<td>A ÷ D</td>
<td>63%</td>
</tr>
<tr>
<td>B</td>
<td>Title II, Part A</td>
<td>$500,000</td>
<td>B ÷ D</td>
<td>31%</td>
</tr>
<tr>
<td>C</td>
<td>Title III</td>
<td>$100,000</td>
<td>C ÷ D</td>
<td>6%</td>
</tr>
<tr>
<td>D</td>
<td>Total</td>
<td>$1,600,000</td>
<td></td>
<td>100%</td>
</tr>
</tbody>
</table>
Step 6: Committing to Schoolwide Programs

- LEA submits the NCLB Consolidated Federal Grant Application to TEA.
- LEA identifies which campuses will operate schoolwide programs and which consolidation option will be used to consolidate funds on those campuses (Schedule SC5000).
Step-by-Step Planning for Title I, Part A Schoolwide Programs

Step 6: Committing to Schoolwide Programs

- LEA identifies the specific amounts that each federal grant program will contribute to the schoolwide pool, as applicable.

- LEA budgets schoolwide pool using 8911, Operating Transfers Out code (Schedule BS6001).
Step-by-Step Planning for Title I, Part A Schoolwide Programs

Step 7: Setting Up Schoolwide Consolidation in an Accounting System

- Accounting for schoolwide program expenditures has challenges
- Flexibility in using the funds does not remove other requirements
  - Accounting structure defined in FASRG
  - PEIMS reporting
  - Generally accepted accounting principles (GAAP)
Step-by-Step Planning for Title I, Part A Schoolwide Programs

Step 7: Setting Up Schoolwide Consolidation in an Accounting System

LEAs are allowed to use fund code 282 to identify schoolwide program expenditures.

• Allowed for use in the 2015–2016 school year
• The code must not be used to report data in PEIMS
Step-by-Step Planning for Title I, Part A Schoolwide Programs

Step 7: Setting Up Schoolwide Consolidation in an Accounting System

<table>
<thead>
<tr>
<th>Consolidated Funds</th>
<th>Title I, Part A</th>
<th>Title II, Part A</th>
<th>Title III, Part A</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>211</td>
<td>255</td>
<td>263</td>
</tr>
<tr>
<td></td>
<td>$1,000,000</td>
<td>$500,000</td>
<td>$100,000</td>
</tr>
<tr>
<td>Percentage</td>
<td>63%</td>
<td>31%</td>
<td>6%</td>
</tr>
<tr>
<td>Total</td>
<td>1,600,000</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Step-by-Step Planning for Title I, Part A Schoolwide Programs

Step 7: Setting Up Schoolwide Consolidation in an Accounting System

• Using the proportionality table, LEAs can encumber the amounts contributed by each funding source to the schoolwide pool for each campus (using the usual fund codes, such as 211, 255, and 263).

• The encumbered amounts should clear out at the end of the grant period.
Step-by-Step Planning for Title I, Part A Schoolwide Programs

Step 7: Setting Up Schoolwide Consolidation in an Accounting System

• For each schoolwide campus, the LEA can use fund code 282 to appropriate funds for the entire consolidated budget.
Step-by-Step Planning for Title I, Part A Schoolwide Programs

Step 7: Setting Up Schoolwide Consolidation in an Accounting System

• As funds are spent, journal vouchers are used to enter expenditures and reduce the amount of the schoolwide pool.

• The journal voucher allows a running balance of the schoolwide funds still available on each schoolwide campus.
Step-by-Step Planning for Title I, Part A Schoolwide Programs

Step 7: Setting Up Schoolwide Consolidation in an Accounting System

To draw down funds through the TEA expenditure reporting system, the LEA uses the funds budgeted in 8911 for each program that contributed to the schoolwide pool.

<table>
<thead>
<tr>
<th>Program</th>
<th>Code</th>
<th>Budgeted</th>
<th>Drawdown</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Title I, Part A</td>
<td>211</td>
<td></td>
<td>8911</td>
<td>$630</td>
</tr>
<tr>
<td>Title II, Part A</td>
<td>255</td>
<td></td>
<td></td>
<td>$310</td>
</tr>
<tr>
<td>Title III, Part A</td>
<td>263</td>
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<td><strong>Total</strong></td>
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</tbody>
</table>
Step-by-Step Planning for Title I, Part A Schoolwide Programs

Step 7: Setting Up Schoolwide Consolidation in an Accounting System

• The LEA enters the proportional expenditure amount from each amount encumbered under each funding source (using fund codes 211, 255, and 263).

• The amount for each entry is the same as the amount drawn down from each NOGA.
Step-by-Step Planning for Title I, Part A Schoolwide Programs

Step 7: Setting Up Schoolwide Consolidation in an Accounting System

• As a best practice, the LEA should run monthly expenditure reports for fund code 282 to verify that 282 shows the correct balances.
Federal Subrecipieint Monitoring of Title I, Part A Schoolwide Programs

• LEA is responsible for maintaining adequate and accurate documentation
• Monitors conduct reviews based upon schoolwide program guidelines
Contact Information

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Questions and Feedback