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STATE OF OKLAHOMA

## MEMORANDUM

An optional pilot program for the consolidation of funds is available this school year (2012-13) for sites meeting the following criteria:

- a) The site is designated as a Title I, Part A schoolwide site and possesses a current schoolwide plan
- b) The site has been designated a "Priority School" under the provisions of the ESEA Flexibility Waiver.

Consolidating funds in a schoolwide program allows a school to combine their financial resources as a single "pool" of funds. The funds from the contributing programs at the site level lose their individual identity and the school has one flexible pool of funds. The school uses funds from this consolidated schoolwide pool to upgrade the entire educational program and meet the intent and purposes of the Federal programs included in the consolidation. A schoolwide school must identify in its schoolwide plan which programs are included in its consolidation and the amount each program contributes to the consolidated schoolwide pool. [ESEA 1114(b)(2)(A)(iii)]

### The Schoolwide Consolidation Opportunity

- Is authorized under the Elementary and Secondary Education Act (ESEA) as an alternative means to better serve all children in a school by coordinating instructional programs and consolidating financial resources rather than operating categorical programs as separate services, and ensures that all students, particularly those who are low achieving, demonstrate proficient and advanced levels of achievement on the state's academic achievement standards [ESEA 1114(a)(1)];
- Provides flexibility in spending Title I funds by giving schools greater latitude in determining how to spend their Title I, Part A funds [ESEA 1114(a)(2)];
- Permits Title I schoolwide schools flexibility to consolidate funds in support of the schoolwide program. In Oklahoma, the following federal programs may be consolidated with state and local funds:
  - Title I, Part A – Improving Basic Programs Operated by Local Educational Agencies
  - Title I, Part C – Education of Migratory Children
  - Title I, Part D – Prevention and Intervention Programs for Children and Youth who are Neglected, Delinquent or At-Risk
  - Title II, Part A – Preparing, Training, and Recruiting High Quality Teachers and Principals
  - Title III – Language Instruction for Limited English Proficient and Immigrant Students
  - Title VI, Part B, Subpart 2 – Rural Low-Income Schools (RLIS)
  - Title VII, Part A – Indian Education
  - Title VIII – Impact Aid
  - IDEA, Part B – Assistance for Education of All Children with Disabilities
  - Title X – McKinney-Vento Education for Homeless Children and Youths
  - Carl D. Perkins Vocational and Applied Technology Act

Participation in the Schoolwide Consolidation opportunity will require:

- Increased emphasis on a high-quality schoolwide school improvement plan based on a thorough comprehensive needs assessment;
- A solid site-level planning and decision making process evidenced in the schoolwide plan and required consolidation documentation;
- Strong internal fiscal and programmatic controls.

There are two ways to consolidate funds:

- Federal, State and local funds – A school would consolidate funding from Federal, State and local funding sources into a single consolidated schoolwide pool. [ESEA 1114(b)(2)(A)(iii)]
- Federal only – A school would consolidate its Title I, Part A funds and funds from other Federal education programs included in its comprehensive schoolwide program plan into a single Federal consolidated schoolwide pool. This practice may not be as effective as when a school consolidates Federal, State, and local funds because it does not give the school the flexibility to use all of its available resources to meet the identified needs of its students. [ESEA Section 1114(a)(3)(A) and (C)]

## Required Forms Included in this Packet with a Brief Description of Each

Districts with sites that wish to consolidate funds must complete and submit each of the following forms:

**A. Funding Sources Contributing to a Consolidated Schoolwide Program**

*This document should include the total amount being consolidated from each eligible program for each site participating. The Total for Each Site should equal the total amount being consolidated.*

**B. Basic Educational Program Description**

*In each function code, describe the educational program services/activities/supplies/materials within the school that constitute the basic program. Only include programs and services that are funded through State or Local funds.*

**C. Elementary and Middle School Course Offerings**

*List the number of hours of instruction a student typically received each week for each subject and each grade within the school during the most recently completed school year.*

**D. High School Course Offerings**

*List the core classes/course offerings, electives and "specials" offered to students in the most recently completed school year.*

**E. Distribution of State and Local Funding**

*List the total amount of State and Local funding allocated to each site in the district for the years indicated.*

**F. Distribution of State and Local Funding Narrative Questions**

*Answer each question with adequate details.*

***Electronic versions of these forms can be found on the SDE website at:***

***<http://www.ok.gov/sde/consolidation-funds-schoolwide-program>***

[illegible]

**BASIC EDUCATIONAL PROGRAM DESCRIPTION  
(MUST BE COMPLETED FOR EACH SCHOOL SITE PARTICIPATING)**

**SUBMIT TO OSDE  
PUBLISHED 10/12/12**

District Name: <Insert District Name Here>			Name of Contact/Phone No.		
School Name: <Insert School Name Here>			Name of Contact/Phone No.		
Grade Levels: <Insert Grade Levels Here>					
		<b>Instructions:</b> <ul style="list-style-type: none"> <li>• In each function code, briefly describe the educational program services/activities/supplies/materials within the school that constitute the basic program. If a function code does not apply, leave that row blank.</li> <li>• These programs and services are ONLY those funded through State or Local funds.</li> <li>• These are the items that are currently being offered and that parents expect to continue to be offered to students as the school's basic educational responsibility.</li> <li>• Please include the number of FTEs, if applicable.</li> <li>• For more information about function codes refer to the OCAS manual available on the OSDE website at <a href="http://ok.gov/sde/sites/ok.gov.sde/files/OCASManual13.pdf">http://ok.gov/sde/sites/ok.gov.sde/files/OCASManual13.pdf</a>.</li> </ul>			
Function Code	School Level Basic Educational Program Description	Total State/Local Allocation 2011-12	2011-12 FTEs	Total State/Local Allocation 2012-13	2012-13 FTEs
1000					
1500					
2000					
2100					
2110					
2112					
2113					
2120					
2130					

<b>Function Code</b>	<b>School Level Basic Educational Program Description</b>	<b>State/Local Allocation 2011-12</b>	<b>2011-12 FTEs</b>	<b>State/Local Allocation 2012-13</b>	<b>2012-13 FTEs</b>
2132					
2135					
2140					
2150					
2152					
2153					
2190					
2192					
2194					
2199					
2200					
2210					
2212					
2213					
2220					
2230					
2240					
2300					
2310					

Function Code	School Level Basic Educational Program Description	State/Local Allocation 2011-12	2011-12 FTEs	State/Local Allocation 2012-13	2012-13 FTEs
2312					
2313					
2314					
2316					
2317					
2318					
2319					
2320					
2321					
2323					
2330					
2340					
2400					
2410					
2420					
2430					
2440					
2490					
2500					

Function Code	School Level Basic Educational Program Description	State/Local Allocation 2011-12	2011-12 FTEs	State/Local Allocation 2012-13	2012-13 FTEs
2510					
2511					
2518					
2520					
2530					
2540					
2541					
2542					
2543					
2544					
2560					
2570					
2571					
2572					
2573					
2574					
2575					
2580					
2600					



Function Code	School Level Basic Educational Program Description	State/Local Allocation 2011-12	2011-12 FTEs	State/Local Allocation 2012-13	2012-13 FTEs
2620					
2630					
2640					
2650					
2660					
2670					
2700					
2720					
2730					
2740					
3000					
3100					
3110					
3120					
3130					
3140					
3150					
3155					
3160					

Function Code	School Level Basic Educational Program Description	State/Local Allocation 2011-12	2011-12 FTEs	State/Local Allocation 2012-13	2012-13 FTEs
3180					
3190					
3200					
3300					
4000					
4200					
4300					
4400					
4500					
4600					
4700					
5000					
5100					
5200					
5300					
5500					
5600					
5700					
5800					

Function Code	School Level Basic Educational Program Description	State/Local Allocation 2011-12	2011-12 FTEs	State/Local Allocation 2012-13	2012-13 FTEs
5900					
7000					
7100					
7200					
7300					
7400					
7500					
7600					
7700					
7710					
7720					
7730					
7740					
7800					
7900					
8000					
8100					
8900					
Total State/Local Allocation					

# COMPLETE FOR EACH ELEMENTARY AND MIDDLE SCHOOL PARTICIPATING 2011-2012 COURSE OFFERINGS

SUBMIT TO OSDE  
PUBLISHED 10/12/12

District Name: \_\_\_\_\_  
 School Name: \_\_\_\_\_  
 Grade Range: \_\_\_\_\_

		Enter the number of hours of instruction a student typically received each week for each subject and each grade within the school during the 2011-12 school year								
	Sample K	K	1	2	3	4	5	6	7	8
ELA	15									
Math	7.5									
Science	2.5									
Social Studies	2.5									
Library	1									
Music	1									
Art	1									
Physical Education	1									
Health	.5									

In the example provided, numbers were derived as follows:

ELA – 3 hours/day X 5 days/week = 15 hours per week of ELA instruction in Kindergarten

MATH – 1.5 hours/day X 5 days/week = 7.5 hours per week of Math instruction in Kindergarten

**G** SUBMIT TO OSDE  
PUBLISHED 10/12/12

**District Name:** \_\_\_\_\_  
**School Name:** \_\_\_\_\_  
**Grade Range:** \_\_\_\_\_

[illegible]

## Distribution of State and Local Funding

Submit to OSDE  
Published 10/12/12

Instructions: List the following information for all schools in the district.

<b>District Name: &lt;Insert District Name Here&gt;</b>			
<b>Distribution of State and Local funding Across the District</b>			
<b>School Building</b>	<b>State and Local funding 2010-11</b>	<b>State and Local funding 2011-12</b>	<b>State and Local funding 2012-13</b>
<Insert Name>			
<Insert Name>			
<Insert Name>			
<Insert Name>			
<Insert Name>			
<Insert Name>			
<Insert Name>			
<Insert Name>			
<Insert Rows as Necessary>			

## Distribution of State and Local Funding

Submit to OSDE  
Published 10/12/12

**Submit the methodology used to distribute State and Local funding to support all schools in the district for 2011-2012**

*Instructions: You may type or copy and paste your response onto this page*

### Guiding Questions to Consider

1. Do some buildings receive more State and Local funding than others? If so, what is factored into that decision?
2. Are schools receiving less funds than the previous year? If so, why?
3. Were the cuts distributed equitably?
4. What cuts to the basic program occurred to compensate for the loss in State and Local funding?
5. How is the district ensuring that:
  - a. The schools are receiving an equitable share of State and Local funding?
  - b. The schools are receiving enough State and Local funding to fund the basic educational program?

**EXAMPLES OF SATISFYING "INTENT AND PURPOSES"  
IN A CONSOLIDATED SCHOOLWIDE PROGRAM**

District Use Only  
Published 10/12/12

Consistent with section 1114 of Title I, a school that consolidates and uses, in a schoolwide program, funds from any other Federal program administered by the Secretary, except Reading First, is not required to meet most statutory or regulatory requirements of the program applicable at the school level, but must meet the intent and purposes of that program to ensure that the needs of the intended beneficiaries are met. Such a school must be able to demonstrate that its schoolwide program contains sufficient resources and activities to reasonably address the intent and purposes of included programs, particularly as they relate to the lowest-performing students.

The school is not required to maintain separate fiscal accounting records, by program, that identify the specific activities supported by those particular program funds. It must, however, maintain records that demonstrate that the schoolwide program as a whole addresses the intent and purposes of each of the Federal education programs whose funds were consolidated to support it.

A school operating a schoolwide program must identify in its schoolwide plan the programs that have been consolidated and address how it intends to meet the intent and purposes of those programs.

The following examples illustrate how a schoolwide program can meet the intent and purposes of specific Federal education programs. An LEA should make similar determinations for all other programs it combines.

**Title I, Part D, Subpart 2--Prevention and Intervention Programs for Children and Youth Who Are Neglected, Delinquent, or At-Risk**

The intent and purposes of this program are to support the operation of LEA programs that involve collaboration with locally operated correctional facilities to —

- (1) carry out high-quality education programs to prepare children and youth for secondary school completion, training, employment, or further education;
- (2) provide activities to facilitate the transition of such students and youth from the correctional program to further education or employment; and
- (3) operate programs in local schools for children and youth returning from correctional facilities and programs that may serve at-risk children and youth.

*A schoolwide program school may demonstrate that it meets the intent and purposes of this program if its comprehensive schoolwide plan addresses the need to improve educational services and opportunities for the achievement of neglected or delinquent children, by, for example, providing transitional programming for students returning from institutionalization to further schooling or by creating other support systems to prevent these students from dropping out of school.*

**Title II, Part A—Preparing, Training, and Recruiting High Quality Teachers and Principals**

The intent and purposes of this program are to increase student academic achievement through strategies such as —

- (1) improving teacher and principal quality;
- (2) increasing the number of highly qualified teachers, principals and assistant principals in schools; and



**EXAMPLES OF SATISFYING "INTENT AND PURPOSES"  
IN A CONSOLIDATED SCHOOLWIDE PROGRAM (CON'T.)**

- (3) holding LEAs and schools accountable for improvements in student academic achievement.

*A schoolwide program may demonstrate that it meets the intent and purposes of this program if the school's comprehensive plan contains activities and strategies that promote increased student achievement such as helping teachers and the principal or principals become more highly qualified through high-quality professional development, increasing the number of highly qualified teachers in the school through recruitment initiatives, and implementing initiatives designed to promote the retention of highly qualified teachers such as teacher mentoring and support or other incentives.*

**Title III, Part A, Subpart 1--English Language Acquisition and Language Enhancement and Academic Achievement**

The intent and purposes of this program are to help ensure that children with limited English proficiency—

- (1) become proficient in English;
- (2) develop high academic attainment in English; and
- (3) meet the same challenging State academic content and achievement standards in the core academic subjects that all other children are expected to meet.
- (4) Also, to increase the capacity of schools to establish, implement and sustain high-quality language instruction programs and English language development programs that assist schools in effectively teaching students with limited English proficiency; and
- (5) to promote the participation of parents and communities of limited English proficient children in English language instruction programs.

*A schoolwide program may demonstrate that it meets these intents and purposes if it incorporates strategies that provide high-quality instruction for students with limited English proficiency in English in the core academic subjects that are designed to assist these students in attaining the same high academic content and achievement standards that all children are expected to meet. In addition, to meet the intents and purposes of this program, a schoolwide school must support the participation of the parents of limited English proficient students in English language instruction programs through the parent involvement component of the schoolwide program.*

Source: [Federal Register: July 2, 2004 (Volume 69, Number 127)]

**Examples of Accounting Procedures an LEA with Schools Operating  
Schoolwide Programs can Use to Account for Consolidated Funds**

**District Use Only  
Published 10/12/12**

**EXAMPLE 1:**

In this example, an SEA creates, through its electronic consolidated funding application system, a process that allows an LEA to list the program funds each school plans to consolidate in its schoolwide program. This enables the LEA to create a consolidated schoolwide pool, with its own accounting code, for all of the schools operating a schoolwide program. The program funds distributed to a school operating a schoolwide program that are included in the consolidation lose their identity and may be used for any activity consistent with the school's schoolwide plan.

As illustrated in Chart A below, an LEA determines for each of its Title I schools operating a schoolwide program how much each program included in its schoolwide program contributes to the consolidated schoolwide pool. As each of its schoolwide schools spends money for activities to support its schoolwide plan, the LEA draws down funds and charges them to each program contributing to the consolidated schoolwide pool based on the proportionate shares shown. For example, because Title I, Part A contributed 8 percent of the funds to the consolidated schoolwide pool, the LEA would know that 8 percent of the expenditures made from the consolidated schoolwide pool for all its schoolwide schools should be attributed to Title I, Part A. Note that any Federal funds not included in the consolidated schoolwide pool must be accounted for separately.

**Chart A**

Programs Contributing Funds to the Consolidated Schoolwide Pool						
School Building	Federal Funds				State and Local Funds	Total for Each Building
	Title I - A Disadvantaged	Title II-A Improving Teacher Quality	Title IV-A Safe and Drug Free Schools	IDEA- B		
A	\$182,535	\$25,000	\$10,685	\$94,462	\$2,048,115	\$2,360,797
B	115,455	25,000	20,071	27,709	1,380,884	1,569,119
C	181,780	25,000	23,686	69,272	1,940,161	2,239,899
D	141,900	110,437	22,351	93,202	1,999,902	2,367,792
E	229,460	110,437	27,546	61,715	1,936,291	2,365,449
F	169,860	110,437	23,796	54,158	1,525,307	1,883,558
Total Funds LEA Distributes to Individual Schools	1,020,990	406,311	128,135	400,518	10,830,660	12,786,614
Percent of Total	8%	3%	1%	3%	85%	100%

The first line of the table reads: School A contributes \$182,535 in Title I-A funds, \$25,000 in Title II-A funds, \$10,685 in Title IV-A funds, \$94,462 in IDEA-B funds, and \$2,048,115 in State and local funds to the consolidated schoolwide pool within the LEA.

Although programs consolidated in a schoolwide setting lose their identity and LEAs are not required to track expenditures by specific program, State accounting guidelines generally require that an LEA be

able to identify expenditures for the entire consolidated schoolwide pool by functional categories like salaries, travel, and supplies, etc.<sup>1</sup> However, an LEA would not be required to track how much it spends on salaries, for example, back to a specific program included in the consolidated schoolwide pool.

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<sup>1</sup> An LEA would account for indirect costs for all Federal programs on a district basis in accordance with §§75.560 through 75.563 of EDGAR before allocating Federal funds to individual schools for consolidation, where applicable, in a schoolwide pool.

## EXAMPLE 2:

This example looks at a single school. Here an LEA establishes a consolidated schoolwide pool from which a schoolwide building uses all or a portion of the Federal, State, and local funds it receives to support its schoolwide activities consistent with its schoolwide plan. Although the program funds included in the consolidated schoolwide pool lose their identity and may be used for any activity consistent with the school's schoolwide plan, the LEA, for accounting purposes, still attributes expenditures of those funds back to a specific program regardless of what services those funds support. An LEA may use any reasonable method to demonstrate that the funds in a schoolwide program have been expended. Two options are illustrated below:

### **Option 1 – Distribution of Expenditures Based on Revenues**

A building has a schoolwide program with a total of \$1,000,000 in revenues from the programs shown in Chart A below:

**Chart A**

Source of Funds	Revenues	Percent of Total	Expenditures
Total	\$1,000,000	100.0%	\$950,000
State and Local Funds (included in schoolwide program)	520,000	52.0%	494,000
Federal Programs (included in schoolwide program)			
Title I, Part A	240,000	24.0%	228,000
Title II, Part A -- Improving Teacher Quality	40,000	4.0%	38,000
IDEA Part B (Special Education) *	50,000	5.0%	47,500
Title V, Part A	70,000	7.0%	66,500
Carl D. Perkins Career and Technical Education Act	80,000	8.0%	76,000

The first two lines of the table read: Of the \$1,000,000 included in the consolidated schoolwide pool for the school building, \$520,000 (52 percent) is from State and local sources and \$240,000 (24 percent) is from Title I, Part A. Thus, 52 percent (\$494,000) of the expenditures are attributed to State and local sources and 24 percent (\$228,000) to Title I, Part A.

\* See response in E-10 concerning how a schoolwide program may consolidate funds received under Part B of IDEA.

In this option, the LEA allocates all building schoolwide program expenditures based on the proportion of program revenues coming into the building and budgeted for schoolwide activities. Expenditures are allowable without regard to whether they support the program that generated the funds so long as they are incurred to support the schoolwide program plan.

Like the first example, although programs consolidated in a schoolwide setting lose their identity and LEAs are not required to track expenditures by specific program, State accounting guidelines generally require that an LEA be able to identify expenditures for the entire schoolwide consolidated pool by functional categories such as salaries, travel, and supplies, etc. <sup>2</sup> However, an LEA would not be required to track how much it spent on salaries, for example, back to a specific program included in the consolidated schoolwide pool.

## **Option 2 – Sequence Charging of Schoolwide Expenditures**

Another option is for an LEA to charge 100 percent of all employee and non-employee schoolwide expenditures in a school building first to State and local sources and then to Title I, Part A and other Federal programs until these funds are spent in their entirety or until the maximum carryover amount is all that remains unexpended. The chart below uses the figures from Option 1 to illustrate how sequence charging might work.

Source of Funds	Revenues	Total Expenditures (\$950,000) Charged to Federal, State, and Local Programs	Amount Remaining
Total Included in Schoolwide Consolidated Pool	\$1,000,000		
State and Local Sources	520,000	- \$520,000	
Title I, Part A	240,000	- 240,000	
Title II, Part A -- Improving Teacher Quality	40,000	- 40,000	
IDEA Part B (Special Education) *	50,000	- 50,000	
Title V, Part A	70,000	- 70,000	
Carl D. Perkins Career and Technical Education Act	80,000	- 30,000	50,000

This table reads: Of the \$950,000 expended from the consolidated schoolwide pool for the school building, the first \$520,000 in expenses is charged to State and local sources; the next \$240,000 is charged to Title I, Part A; and the next \$40,000 is charged to Title II, Part A. \$50,000 remain available for expenditure in the following year from the Carl D. Perkins Career and Technical Education Act program.

\* See response in E-10 concerning how a schoolwide program may consolidate funds received under Part B of IDEA.

An LEA may attribute employee and non-employee expenditures to particular fund sources without regard to whether they actually support the fund source so long as the expenditures incurred support the schoolwide program plan. Like the other examples, although programs consolidated in a schoolwide

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<sup>2</sup> An LEA would account for indirect costs for all Federal programs on a district basis in accordance with §§75.560 through 75.563 of EDGAR before allocating Federal funds to individual schools for consolidation, where applicable, in a schoolwide pool.

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