

North Dakota Department of Public Instruction
Dr. Wayne G. Sanstead, State Superintendent
600 E. Boulevard Ave., Dept. 201
Bismarck, ND 58505-0440

North Dakota State Title I Office

Co-Mingling Schoolwide Funds Toolkit

This document has been created to assist North Dakota schoolwide programs as they co-mingle their funds to support their entire schoolwide Title I program.

Updated May 2011

Table of Contents

Co-Mingling Schoolwide Funds Overview	1
Programs That Can Be Co-Mingled	2
Benefits of Co-Mingling Schoolwide Funds	3
Steps To Participate In Co-Mingling Schoolwide Funds	5
Meeting the Intent and Purpose	7
Exceptions That Still Must Be Met	9
Reporting	10
Budgetary Issues	12
Q & A On Co-Mingling Schoolwide Funds	14
Additional Resources	17



Co-Mingling Schoolwide Funds Overview

Section 1114 of Title I of the ESEA allows a school in which 40 percent or more of its students are from low-income families to use its Title I funds, along with other federal, state, and local funds, to operate a Title I schoolwide program.

The underlying purpose of the schoolwide approach is to enable schools with high numbers of at-risk children to integrate the services they provide to their children from federal, state, and local resources. A growing body of evidence shows that it is possible to create schools where all of the students achieve to high standards even when most are poor or disadvantaged. Such schools are most likely to be effective if they can make significant changes in the way they deliver services. By making systemic changes that knit together services funded from all sources into a comprehensive framework, schools will have a better chance of increasing the academic success of all their students.

A school that operates a schoolwide program may consolidate funds from other federal education programs in addition to Title I Part A funds to improve academic achievement throughout the school. This is called co-mingling schoolwide funds. A schoolwide program that includes other federal programs in addition to Title I Part A does not have to conform to the specific statutory or regulatory requirements of each separate program, as long as the intent and purposes of those programs are met. Moreover, the school is not required to maintain separate fiscal accounting records by program that identify the specific activities supported by those particular funds. Each school, however, must maintain records that demonstrate that the schoolwide program addresses the intent and purposes of each of the federal programs whose funds are being consolidated to support the schoolwide program.



Schoolwide funds that are co-mingled may be used only to support activities identified by the comprehensive needs assessment and described in the schoolwide plan.

Programs That Can Be Co-Mingled

Schoolwide programs may use co-mingled funds from most other federal education programs to upgrade the entire educational program, as long as the intent and purpose of each program are met. In North Dakota, these programs include:

- Title I Part A (Basic Programs)
- Title II Part A (Preparing, Training, and Recruiting High Quality Teachers and Principals)
- Title II Part D (Enhancing Education Through Technology) – *Please note: This program was eliminated in the 2011 appropriations bill; however, there is a possibility for some schools to co-mingle their Title II Part D carryover funds during the 2011-2012 school year.*

If a schoolwide program does not co-mingle all of the federal education funds indicated above, then those funds not co-mingled would have to be accounted for separately.

Additional Programs That Can Be Co-Mingled

The federal law also allows for the co-mingling of other federal funding sources; however, at this time this is not being practiced in North Dakota schools. These programs include:

- Title I Part C (Migrant Education)
- Title I Part D (Neglected and Delinquent Children)
- Title III (English Language Instruction)
- Title IV Part B (21st Century Community Learning Centers)
- IDEA Part B (Special Education)
- Title VII (Indian, Native Hawaiian, and Alaska Native Education)
- Title X (McKinney-Vento Homeless Assistance Act: Education for Homeless Children and Youth)
- State funds
- Local funds

If a schoolwide program is interested in co-mingling any of the above mentioned programs, please contact the state Title I office.

Programs That Can Not Be Co-Mingled

Though the authority to co-mingle funds in a schoolwide program extends to most federal programs, by law this authority does not extend to the following programs:

- Schools Facilities Infrastructure Improvement Act Funds
- Adult Education Act Funds
- National School Lunch Program Funds
- Head Start Funds

Benefits of Co-Mingling Schoolwide Funds

As mentioned earlier in this document, the schoolwide law permits schoolwide programs to use Title I funds, in combination with other federal, state, and local funds, to upgrade the entire educational program in a school as long as the intent and purpose of each program is met. There are several benefits to schoolwide programs that participate in co-mingling schoolwide funds. These include, but are not limited to:

Ease of Accounting

Federal education funds that are included in the schoolwide plan do not have to be accounted for separately at the school level and may be used collaboratively to support the schoolwide plan. There is a single comprehensive budget that does not distinguish funding sources.

More Funding to Implement Schoolwide Plan and Activities

The schoolwide law requires a school to re-examine its entire instructional and organization design in an effort to help all children achieve high standards. For the lowest achieving students in the highest poverty schools to meet high standards of performance, their entire instructional program, not just a separate Title I program, must be substantially improved. This includes ensuring that educators in highly successful schools expect high academic achievement from every child and ensuring that the entire school is the target of change, as schools serving the most disadvantaged youth can achieve success. Co-mingling schoolwide funds affords a schoolwide program significant flexibility to better serve all students by improving the entire instructional program, rather than only providing separate services to specific target populations. Co-mingling schoolwide funds provides the ability to use funding from ALL federal Title programs to support the schoolwide plan rather than the separate intent of each federal program.

Enhanced Collaboration among Program Administrators

Because a schoolwide plan may be funded using a number of federal sources, administrators of those other federal programs become “automatic” stakeholders in the school’s reform initiative. Joint involvement and planning should contribute to the most efficient use of human, fiscal, and material resources.

Integrated Services and Documentation

Co-mingling schoolwide funds to meet the collective needs of the federal programs allows schools to address needs in an integrated way and frees schools from documenting that specific program dollars were spent only for specific program activities. This gives co-mingling schools the opportunity to focus its co-mingled schoolwide budget and resources in leveraging overall improvements of teaching and learning in schools with the highest levels of poverty.

Sample Scenario of Co-Mingling Schoolwide Funds

How the co-mingled schoolwide funds are utilized will be unique to each schoolwide program's needs; however, the overall process of how it works is very similar. Outlined below is an example of how co-mingling schoolwide funds are used in the ABC Public School.

ABC Public School Co-Mingled Funds

<input checked="" type="checkbox"/> Title I Part A	\$70,000
<input checked="" type="checkbox"/> Title II Part A	\$15,000
<input checked="" type="checkbox"/> Title II Part D	\$ 5,000
<hr/> Total	<hr/> \$90,000



How the ABC Public School Used Its Co-Mingled Funds

Since professional development for teachers, aides, other staff, administrators, and parents is a required component of a schoolwide program, the ABC Public School has decided to combine its federal programs into one schoolwide budget to support the professional development component of its schoolwide plan. After co-mingling funds the total schoolwide budget for ABC Public School is now \$90,000.

As part of the schoolwide plan, ABC Public School created a written professional development plan. The plan stated that it was the goal of the school to develop standard-aligned assessments for reading for each grade level, as reading is one of the goals in their schoolwide plan. The school's professional development initiatives include contracting with a speaker on performance-based assessments; hosting after school study groups on aligning instruction to the standards; and after school time for teachers to develop performance-based, standard-aligned reading assessments for their specific grade level. The total estimated cost of these professional development initiatives was \$11,000.

Note that ABC Public School would only be spending \$11,000 of its \$15,000 Title II Part A (professional development) allocation if it were not co-mingling its schoolwide funds. However, since it is a schoolwide program that co-mingles its funds, the remaining \$4,000 may be used in any other part of the program, as long as the funds are being used to help the school reach its schoolwide goals and the activities are outlined in the schoolwide plan. The intent and purposes of Title II Part A have been met, and yet the school does not need to explain how the total Title II Part A allocation was used for teacher and principal quality and retention activities. Rather, it is meeting the intent and purpose of the program through the activities outlined above.

The scenario above only outlines how the school is utilizing the Title II Part A portion of its co-mingled budget. Since the program is co-mingling all of its federal Title funds, it would have to meet the intent and purpose for each of the federal programs.

Steps To Participate In Co-Mingling Schoolwide Funds

Whether a school is in the planning year to become schoolwide or has been operating a schoolwide program for multiple years, all schoolwide programs have the opportunity to co-mingle federal Title funds into one schoolwide budget. Outlined below are the steps for those programs new to schoolwide programming and the process for those programs that are already operating a schoolwide program.

Questions to Consider

As a school considers co-mingling its federal resources, it should consider these issues:

- How are the goals of our schoolwide plan already addressing the requirements of the various federal programs?
- How could we further align the various programs that we run to assist our school in meeting schoolwide goals?
- Should some programs remain separate? Or, should all programs be co-mingled?

Schoolwide Planning Year and Co-Mingling Funds

Although the flexibility to co-mingle schoolwide funds does not officially take place until the school has an approved schoolwide plan, it is important for schools to consider the issue of co-mingling schoolwide funds during the schoolwide planning year.

- Step 1 Schools planning to become schoolwide who are interested in co-mingling their federal funds are to contact the state schoolwide coordinator. The coordinator will provide the school with information regarding co-mingling funds, incorporating the combined programs into the schoolwide plan, and guidance to assist with the co-mingling process. **The state Title I office must be notified of your school's intentions by April 15.** The state schoolwide coordinator, Stefanie Two Crow, can be reached at sttwocrow@nd.gov or (701) 328-2292.
- Step 2 Schoolwide programs choosing to co-mingle funds must have the activities for the co-mingled programs incorporated into the schoolwide plan. Also, the co-mingling funds portion of the schoolwide plan must be completed and submitted with the schoolwide plan. Schoolwide programs participating in NDMILE will complete the co-mingling questions on the *Title I Schoolwide Supplemental Report*.
- Step 3 After the schoolwide plan is reviewed by the Title I office, the schoolwide program will receive notification on whether or not its plan is acceptable. If acceptable, the schoolwide program will be instructed to choose the schoolwide co-mingling option on the STARS consolidated application.
- Step 4 When a schoolwide program co-mingles funds, all of the funds from the other Title programs are combined into the Title I schoolwide budget. For this reason, all of the activities on the consolidated application will appear as Title I schoolwide expenses. When generating the consolidated Title I budget page, all expenses must appear in the schoolwide column of the budget.

Approved Schoolwide Program Wanting to Co-Mingle Funds

A schoolwide program may request to participate in co-mingling its schoolwide funds at any time. Some schools choose to operate as schoolwide for several years before participating in this flexibility.

- Step 1 Schoolwide programs who are currently operating under schoolwide status but now want to begin co-mingling their schoolwide funds must contact the state Title I office by **April 15**. This allows the Title I office enough time to provide the schoolwide program with specific information regarding co-mingling funds and guidance to assist with the co-mingling process. The state schoolwide coordinator, Stefanie Two Crow, can be reached at sttwocrow@nd.gov or (701) 328-2292.
- Step 2 Schoolwide programs choosing to co-mingle funds must revise their current schoolwide plan to incorporate activities for the co-mingled programs. Also, the co-mingling funds portion of the schoolwide plan must be completed and submitted with the schoolwide plan. Schoolwide programs participating in NDMILE will complete the co-mingling questions on the *Title I Schoolwide Supplemental Report*.
- Step 3 After the schoolwide plan is reviewed by the Title I office, the schoolwide program will receive notification on whether or not its plan is acceptable. If acceptable, the schoolwide program will be instructed to choose the schoolwide co-mingling option on the STARS consolidated application.
- Step 4 When a schoolwide program co-mingles funds, all of the funds from the other Title programs are combined into the Title I schoolwide budget. For this reason, all of the activities on the consolidated application will appear as Title I schoolwide expenses. When generating the consolidated Title I budget page, all expenses must appear in the schoolwide column of the budget.

Requirements: Meeting the Intent and Purpose

A schoolwide program school must meet the intent and purpose of the programs from which funds are co-mingled into the schoolwide budget. This means the school must ensure that the needs of the intended beneficiaries of those combined federal programs are addressed. In other words, the school plan must include sufficient activities and resources to reasonably address the needs of the combined program, particularly as it relates to the lowest-performing students. However, the school need not document that it used funds from a particular program to meet the specific intent and purpose of that program.

In the schoolwide plan, the co-mingling school must identify the programs that have been co-mingled and address how it intends to meet the intent and purpose of each of those programs. Schoolwide programs participating in NDMILE will complete the co-mingling questions on the *Title I Schoolwide Supplemental Report*.

What is the Intent and Purpose of Each Federal Program?

Outlined below are each of the federal programs currently being co-mingled in North Dakota and a description of each program's intent and purpose. A sample of how a co-mingling schoolwide program could demonstrate meeting the intent and purpose is also provided.

Title I Part A (Basic Programs)

- | | |
|---------------------|--|
| Intent and Purpose: | The intent and purpose of this program are to enable schools to provide opportunities for students served to acquire the knowledge and skills contained in the challenging state content standards and to meet the challenging state performance standards developed for all students. |
| Demonstration: | A schoolwide program may demonstrate that it meets the intent and purpose of this program if the school's schoolwide plan contains activities that provide additional academic support and learning opportunities to help low-achieving students master challenging curricula and meet state standards in core academic subjects. These activities could include, but are not limited to, extra student instruction in reading and mathematics, as well as special preschool, after school, and summer programs to extend and reinforce the regular school curriculum. |

Title II Part A (Preparing, Training, and Recruiting High Quality Teachers and Principals)

Intent and Purpose: The intent and purpose of this program are to increase student academic achievement through strategies such as improving teacher and principal quality; increasing the number of highly qualified teachers, principals, and assistant principals in schools; and holding districts and schools accountable for improvements in student academic achievement.

Demonstration: A schoolwide program may demonstrate that it meets the intent and purpose 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 II Part D (Enhancing Education Through Technology)

Please note: This program was eliminated in the 2011 appropriations bill; however, there is a possibility for some schools to co-mingle their Title II Part D carryover funds during the 2011-2012 school year.

Intent and Purpose: The intent and purpose of this program are to improve student achievement through the use of technology. Additional goals include helping all students become technologically literate by the end of the eighth grade and, through the integration of technology with both teacher training and curriculum development, establishing research-based instructional methods that can be widely implemented.

Demonstration: A schoolwide program may demonstrate that it meets the intent and purpose of this program if the school's comprehensive plan contains activities and strategies that include the support of continuing, sustained professional development in the area of technology. These activities could include, but are not limited to, the use of new or existing technologies to improve academic achievement; the acquisition of curricula that integrate technology and are designed to meet challenging state academic standards; the use of technology to increase parental involvement in schools; and the use of technology to collect, manage, and analyze data to enhance teaching and school improvement.

Requirements: Exceptions That Still Must Be Met

Although schoolwide programs are allowed to co-mingle their federal funds and are freed from most regulatory requirements of those programs provided the intent and purpose of those programs are met, the school and the school district must still comply with certain specific requirements applicable to those programs, as appropriate. These include:

- health and safety requirements;
- civil rights requirements;
- gender equity requirements;
- participation and involvement of parents and students;
- private school students, teachers, and other educational personnel;
- maintenance of effort;
- comparability of services; and
- requirements to use federal funds to supplement, not supplant non-federal funds.

Although there are no schools in North Dakota that co-mingle the following federal programs into their schoolwide budget, if a school choose to do so, the subsequent provisions must still be met.

Title I Part C (Migrant Education)

A schoolwide program school that combines Migrant Education Program (MEP) funds must, in consultation with parents of migratory children or organizations representing those parents, first address the identified needs of migratory children that result from the effects of their migratory lifestyle or are needed to permit those children to participate effectively in school, and document that services to address those needs have been provided.

Title VII (Indian, Native Hawaiian, and Alaska Native Education)

A schoolwide program school may combine funds under Title VII regarding Indian education only if the parent committee established by the LEA under this section approves the inclusion of those funds.

IDEA Part B (Special Education)

A schoolwide program may combine IDEA funds if the amount of IDEA funds used in the schoolwide program does not exceed an amount equal to the number of children with disabilities participating in the schoolwide program multiplied by the per-child amount of IDEA funds received by the school district. Except for how the school uses its IDEA funds, the school must comply with all other requirements of IDEA to the same extent it would if it did not combine IDEA funds in its schoolwide program.

Requirements: Reporting

Schoolwide Plan

Schoolwide programs choosing to co-mingle funds must have the activities for the co-mingled programs incorporated into the schoolwide plan. Also, the co-mingling funds portion of the schoolwide plan must be completed and submitted to the state Title I office. Schoolwide programs participating in NDMILE will complete the co-mingling questions on the *Title I Schoolwide Supplemental Report*.

Consolidated Application

Prior to becoming a co-mingling schoolwide program, schools must contact the state Title I office to make notification of the school's intentions. The state Title I office must be notified by **April 15** of the previous school year.

Once the school submits its revised schoolwide plan, the school will receive notification whether or not its plan is acceptable. If acceptable, the schoolwide program will be instructed to choose the schoolwide co-mingling option on the STARS consolidated application.

When a schoolwide program co-mingles funds, all of the funds from the other Title programs are combined into the Title I schoolwide budget. For this reason, all of the activities on the consolidated application will appear as Title I schoolwide expenses. When generating the consolidated Title I budget page, all expenses must appear in the schoolwide column of the budget.

In addition, the school will be requested to complete a separate document outlining how it is utilizing the current budget to meet the intent and purpose of the co-mingled programs.

Monitoring

All federal programs must be monitored to ensure the regulations outlined in federal law are being implemented and followed. When a co-mingling schoolwide program is being monitored, there are several additional pieces of documentation that are necessary. These include:

Budgetary Documentation

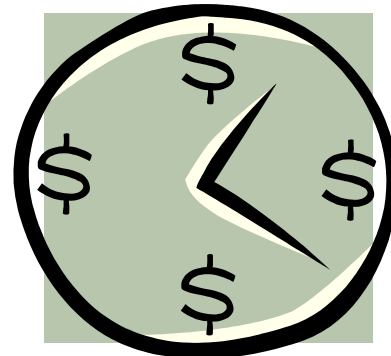
Although separate fiscal documentation for each federal program is not required when co-mingling funds, it is still necessary for the intent and purpose of each program to be met. The school's budgetary records will be reviewed to ensure that activities are taking place that support the intent and purpose of each program combined.

Intent and Purpose

Schools must maintain documentation that demonstrates that the intent and purpose of each federal program co-mingled are being met. This is highly dependent on what is written in the schoolwide plan.

Supplement, Not Supplant

This regulation exists whether or not your schoolwide program participates in co-mingling its federal funds. The supplement, not supplant requirement as it applies to a school operating a schoolwide program requires the school to use its co-mingled schoolwide budget to supplement the total amount of *fun*ds that are made available from non-federal sources. These sources include funds needed to provide services that are required by law, such as those for students with disabilities and students with limited-English proficiency.



Meeting the Needs of All Students

Since schoolwide programs are not required to identify particular students for additional services, it is difficult for the school to create measurements to determine whether or not it is meeting the needs of the intended beneficiaries of the federal education programs whose funds it has combined. In a schoolwide setting where funds are co-mingled, all students are eligible to participate in all aspects of the schoolwide program, as appropriate. However, in order to know how best to address the needs of all students in the school, the school must pay particular attention to the students who are targets of the programs being combined. In other words, the school must know which students have special needs because they are, for example, migrant, or limited English proficient, or at-risk of failing to meet the state's academic performance standards. The school must also identify students by certain characteristics in order to disaggregate data on its final state assessment.

Requirements: Budgetary Issues

Overall Financial Accounting

Co-mingling funds to meet the collective needs of the included programs in a schoolwide program allows the school to address needs in an integrated way and relieves schools from the burden of documenting that a specific program dollar was expended for a specific program activity. **In other words, the federal funds lose their “program” identity.** Co-mingling schools are not required to maintain separate fiscal accounting records by program that identifies the specific activities supported by those particular funds. Rather, all funds are combined and tracked on one schoolwide budget.

Best Practices in Financial Accounting

Good communication between business managers and schoolwide program staff is important in the application, budgeting, reporting, and accounting process for a schoolwide program. Communication between all personnel on the activities, initiatives, and expenditures can greatly enhance the success of the schoolwide program.

Title I Mid Year and Final Financial Report

All Title I programs are required to submit the *Mid Year and Final Financial Report (SFN 7822)*. The mid year report is typically due in January and the final report is usually due in July.

When a schoolwide program that co-mingles its schoolwide funds completes this report, the entire schoolwide budget will be reflected, not just Title I funds.



Indirect Cost

Indirect cost includes costs that cannot be directly attributed to a program, but are essential in operating a school. Whether or not a school co-mingles its schoolwide funds does not impact the amount of indirect cost that can be claimed. Each district is assigned a specific indirect cost rate. This information is available on the department’s website.

The maximum indirect costs are calculated by taking the district’s total approved budget and subtracting any funds listed on the unobligated line and the equipment line (object code 730). After these amounts have been subtracted, this difference is multiplied by the indirect cost rate. See sample below:

Total approved budget =	22,000.00
Minus equipment =	-800.00
Minus unobligated funds =	-1000.00
<hr/>	
	20,200.00

To figure the indirect cost maximum, multiply 20,200.00 X 1.43% = 288.86

Please note:

- Indirect costs can not be claimed or reimbursed until the end of the fiscal year.

- Indirect costs are only paid on actual expenditures as indicated in the middle column of the *Mid Year and Final Financial Report (SFN 7822)*.

Carryover

Each federal Title program has unique requirements regarding the maximum carryover that is allotted. Title I carryover percentages are based on the Title I allocation the school receives. The chart below outlines the percentages for each federal program:

Title I Allocation	Allowable Carryover %
Over \$50,000	15%
Over \$45,000	20%
Over \$40,000	25%
Over \$35,000	30%
Over \$30,000	35%
Over \$25,000	40%
Over \$20,000	45%
\$20,000 or less	50%

Federal Program	Allowable Carryover %
Title II A	50%
Title II D	50%

Carryover Example

The maximum amount of funds a co-mingling schoolwide program can carry over from year to year is based on the program allocations for each federal program co-mingled. The chart below provides an example of how this maximum amount is calculated.

Federal Program	Allocation	Allowable Carryover %	Allowable Carryover Amount
Title I A	\$95,777.00	15%	\$14,366.55
Title II A	\$43,562.00	50%	\$21,781.00
Title II D	\$2,097.00	50%	\$1,048.50
Total Maximum Carryover			\$37,196.05

Please note: Other than the individual percent allowed to carry over for each Title program (specified above), Title I schoolwide co-mingling programs follow the carryover procedures outlined in Title I law. The allowable carryover amount is based solely on the program allocation amount and does not take into consideration the previous year's carryover.

Q & A On Co-Mingling Schoolwide Funds

- Q. From which federal education programs may a schoolwide program school co-mingle funds and services in its schoolwide program?**
- A.** As a general rule, federal law allows a schoolwide program school to use funds or resources that the school receives from any federal education program administered by the Secretary to upgrade its entire educational program. At this time, North Dakota has only approved schoolwide programs to combine funds in Title I, Title II Part A, and Title II Part D. If a school is interested in combining other federal, state, or local funds, we will certainly pursue that possibility.
- Q. May a schoolwide program combine funds it receives under the Individuals with Disabilities Education Act (IDEA)?**
- A.** Yes. However, currently no North Dakota school is combining IDEA funds into their schoolwide program budget. IDEA requires specific rules to be followed if a schoolwide program combines its funds and puts a cap on the amount. If your school is interested in pursuing this idea, contact the state Title I office.
- Q. Must a school combine all of the programs?**
- A.** No. Schools may choose which of the allowable federal programs to combine. However, most often schools will combine all available to them.
- Q. Can any schoolwide program co-mingle its funds?**
- A.** Yes. The flexibility given to co-mingle schoolwide dollars is available to all schoolwide programs; however, in North Dakota we typically see this flexibility taking place when the school and district is one in the same. If a schoolwide program in a large district would like to pursue this option and utilize this flexibility, please contact the state Title I office.
- Q. If a schoolwide program school combines funds from other federal education programs, how does the school determine if the “intent and purpose” of those programs are met?**
- A.** A schoolwide program school must meet the intent and purpose of the programs from which funds are combined to ensure that the needs of the intended beneficiaries of those programs are addressed. Therefore, the school must be able to demonstrate that its schoolwide program contains sufficient activities to reasonably address those needs and thus, meet the intent and purposes of each program. However, the school need not document that it used funds from a particular program to meet the specific intent and purposes of that program.

Q. How will our accounting practices change?

A. For instance, if your allocations were as follows:

- Title I = \$50,000
- Title II A = \$15,000
- Title IID = \$3,000

All funds would be co-mingled into one schoolwide accounting budget for a total of \$68,000.

Q. What are considered allowable expenses when co-mingling schoolwide funds?

A. Any activity within the scope of the state approved schoolwide plan is an allowable schoolwide Title I expense. If an activity is not found in the schoolwide plan, the use of co-mingled schoolwide funds to pay for the activity may be denied.

For instance, if your approved schoolwide plan indicates that funds will be used for a reading coach, professional development study groups, and a security officer as based on the district needs assessment, all would be considered allowable uses of Title I funds.

Q. What are non-allowable co-mingling schoolwide funds expenses?

A. No matter the appropriateness of the expense, any expense or activity that is not a part of the approved schoolwide plan will be denied funding. The schoolwide plan is the official guide to determine the use of funds. The consolidated application and budget revisions should reflect the activities outlined in the approved plan.

For instance, an allowable and appropriate use of combined funds would be for an attendance officer to help track students. However, if your school has asked for reimbursement for a portion of the attendance monitor's salary and this position was not written into the schoolwide plan, funding will be denied.

Q. What determines which funds are spent?

A. After the school has tracked its schoolwide expenditures it will submit a request for funds to the state Title I office. This office uses a percentile formula to calculate the amount that should be charged to each Title program. In essence, the burden is put of the state office, not the school.

If the school's total schoolwide budget is \$68,000 the following formulas might be used to calculate a \$10,000 payment.

Title I = \$50,000	74%	\$7,400
Title II A = \$15,000	22%	\$2,200
Title II D = \$3,000	4%	\$400
Total = \$68,000	100%	\$10,000

Q. What are the paperwork requirements for a school co-mingling federal funds?

A. Schools are required to document that they are meeting the "intent and purpose" of each program combined. They are not, however, required to maintain separate fiscal and accounting records by program that identify the specific activities supported by those particular funds as long as it maintains records that document that the schoolwide plan addresses the intent and purpose of each program combined. Schoolwide programs participating in NDMILE will complete the co-mingling questions on the *Title I Schoolwide Supplemental Report*.

Additional Resources

North Dakota Resources

Title I Website

- www.dpi.state.nd.us/title1/index.shtm

Schoolwide Title I Website

- www.dpi.state.nd.us/title1/schlwide/index.shtm

Schoolwide Co-Mingling Funds Information

- www.dpi.state.nd.us/title1/schlwide/combine.shtm

National Resources

No Child Left Behind Act

- www.ed.gov/policy/elsec/leg/esea02/index.html

USDE Federal Register – July 2, 2004

- www.ed.gov/legislation/FedRegister/other/2004-3/070204a.html

USDE Schoolwide Guidance

- www.ed.gov/policy/elsec/guid/designingswpguid.doc

USDE Schoolwide Guidance – Archived

- www.ed.gov/legislation/ESEA/Title_I/swpguide.html

USDE Title I Fiscal Issues Guidance

- www.ed.gov/programs/titleiparta/fiscalguid.doc