

# **SCHOOLWIDE POOLING**

**Ohio Department of Education**

**Cincinnati Public Schools**

# Overview

- NCLB Section 1114
- Purpose
- Business Rules
- Auditor of State Bulletin – Fund 0598
- CPS Schoolwide Pooling
- CCIP
- Questions & Answers

# Schoolwide Pool – Section 1114 NCLB

- A LEA may consolidate and use funds under this part, together with other Federal, State, and local funds, in order to upgrade the entire educational program of a school that serves an eligible school attendance area....

# Purpose of Schoolwide Pooling

- To allow districts to build a pool of funds to implement their schoolwide programs without a need for double bookkeeping

# Schoolwide Business Rules

- Most funds in the consolidated (formula) application are eligible
- It is a schoolwide pool not a Title I pool
- State and local funds must be part of the pool
- Each fund going into the pool makes up a part of the whole and becomes a percentage of the whole pool

# Schoolwide Business Rules: (Continued)

- Funds are always expended among the contributing funds according to their percentage of contribution
- Districts will calculate the individual program expenditures from the aggregate and request a PCR for payment by program – just as with transfer funds

# Schoolwide Business Rules: (Continued)

- State and local funds will not be reimbursed but the use of those funds will be assumed by the district
- A matrix is embedded in the CCIP to help districts determine building funding—in no case may the amount exceed 100% of the district aggregate program allocation

# Schoolwide Business Rules: (Continued)

- Once an FER is completed closing out the preceding year schoolwide pool, the remaining funds (if any) will be returned to the program of origin
- Districts will budget non-pooled funds (including carryover) just as they do now—for instance, funds for non-public, public school choice,

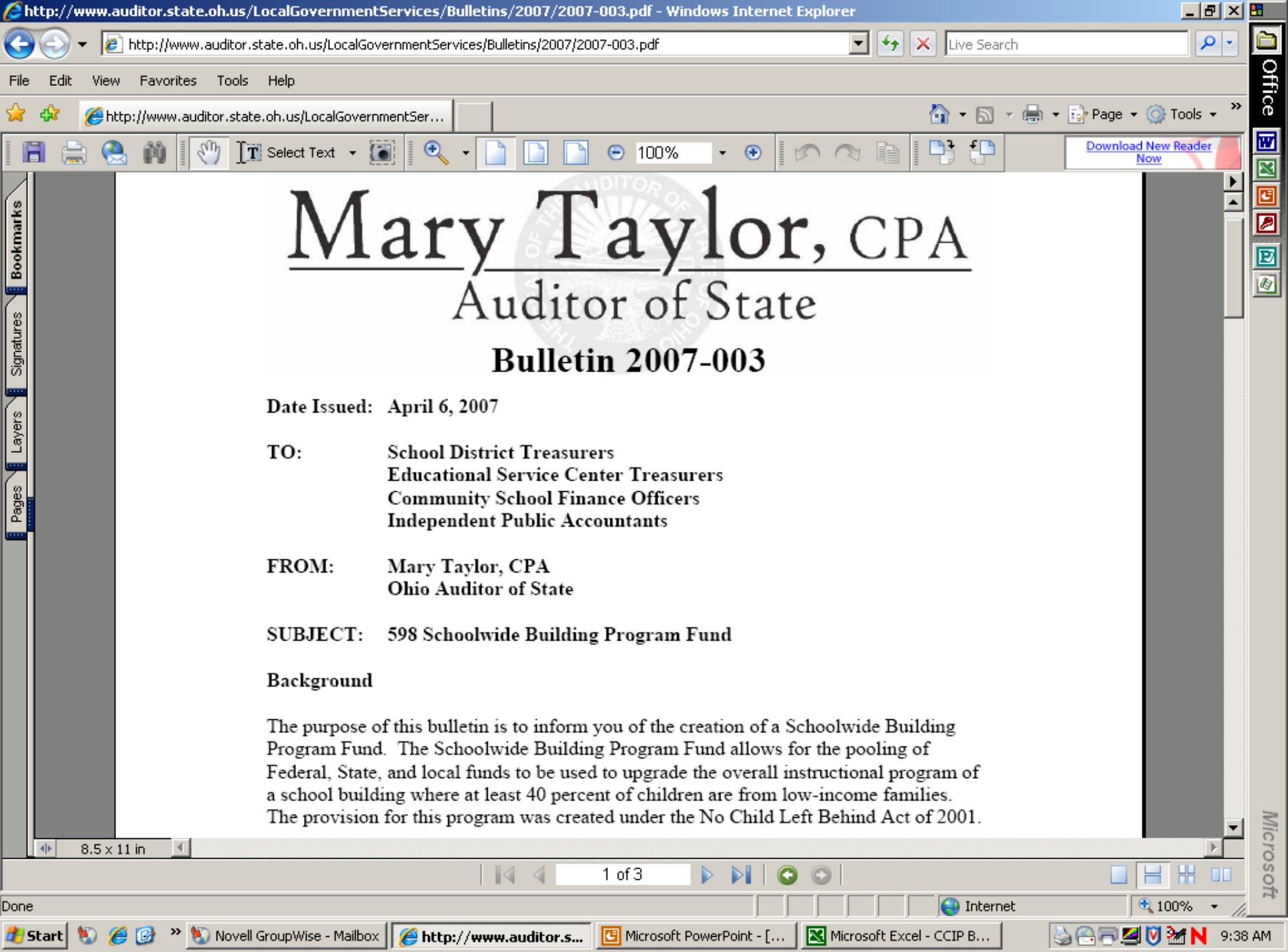
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# Schoolwide Business Rules: (Continued)

- Assume the proration expenditure of federal, state and local funds for completing the Federal Schedule
- Districts may choose which programs and eligible buildings to include in the pool. They may include some, all or none of the funds from an eligible program.

# Schoolwide Business Rules: (Continued)

- Reading First is not eligible for the pool due to statutory constraints.
- The schoolwide pool is a new budget page and a new column on the allocations page with no initial allocation from the State. Funds are placed in the pool at the discretion of the district.



# Mary Taylor, CPA

## Auditor of State

### Bulletin 2007-003

**Date Issued:** April 6, 2007

**TO:** School District Treasurers  
Educational Service Center Treasurers  
Community School Finance Officers  
Independent Public Accountants

**FROM:** Mary Taylor, CPA  
Ohio Auditor of State

**SUBJECT:** 598 Schoolwide Building Program Fund

#### Background

The purpose of this bulletin is to inform you of the creation of a Schoolwide Building Program Fund. The Schoolwide Building Program Fund allows for the pooling of Federal, State, and local funds to be used to upgrade the overall instructional program of a school building where at least 40 percent of children are from low-income families. The provision for this program was created under the No Child Left Behind Act of 2001.

# Auditors Bulletin – Fund 0598

- **Auditor’s Bulletin Details Program Pools**
- The Schoolwide Building Program Fund, created under the *No Child Left Behind Act of 2001*, allows for the pooling of federal, state, and local funds to be used to upgrade the overall instructional program of a school building where at least 40 percent of children are from low-income families. Recently, the Ohio Auditor of State issued Technical Bulletin 2007-003 to detail Schoolwide program pools that may be operated at eligible buildings and districts.

# CPS Schoolwide Pooling

- Requirement of NCLB
- Allows schoolwide schools to consolidate revenue sources into one budget
- Budget must support school's "OnePlan" (Schoolwide & School Improvement Plan)
- Gives schools greater flexibility in managing budgets

Or Enter Text: schoolwide

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Financial Information

Schoolwide Pool User Guide

Schoolwide Pool User Guide

Consolidated Funding Application (NCLB & IDEA)

Title I-A, Improving the Academic Achievement of the Disadvantaged?Basic Program (Targeted and Schoolwide)

Financial

USDOE Non-Regulatory Guidance Title I Fiscal Issues

Guidance ODE, US Dept of ED (Guidelines, Regs, Letters, Law)

ODE Guidance

Schoolwide Building Program Fund

Schoolwide Requirements-Title I

Schoolwide-New Program Procedure-Title I

USDE Guidance

Designing Schoolwide Programs Non-Regulatory Guidance

# US Department of Education Non-Regulatory Guidance

- Designing Schoolwide Programs – Non Regulatory Guidance – March 2006
- Title I Fiscal Issues: Consolidating Funds in Schoolwide Programs – Non Regulatory Guidance – Revised February 2008

# CPS Board Resolution

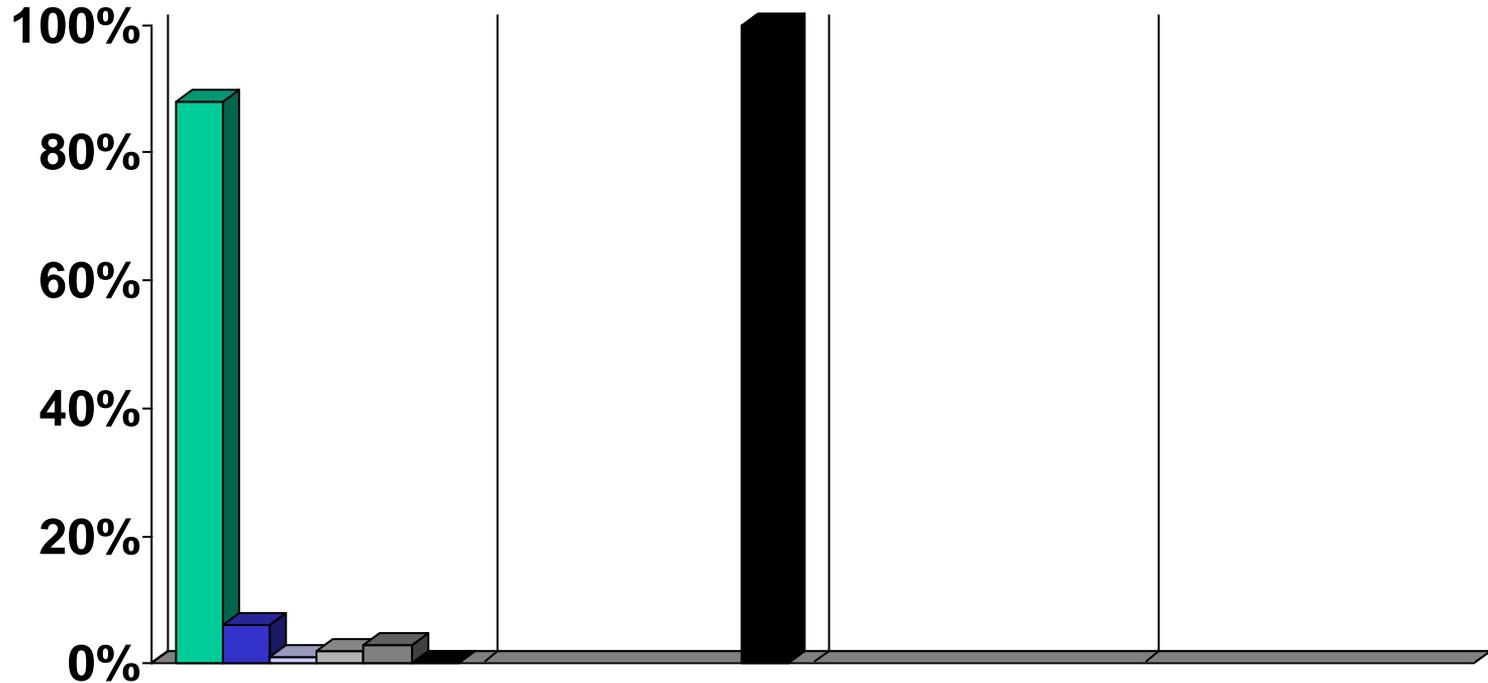
April 30  
2007

- **RESOLUTION**
- **ESTABLISHING SCHOOLWIDE POOLING FOR ALL ELIGIBLE TITLE I SCHOOLWIDE BUILDINGS**
- **WHEREAS**, Section 1114 of Title I of the Elementary Secondary Education Act authorizes eligible schools to consolidate Title I funds, along with other Federal, State and Local funds to operate schoolwide programs; and
- **WHEREAS**, the ability to consolidate funding is provided so that planners can focus on the programmatic design of the schoolwide program first and then determine how the plan will be funded, rather than using fiscal resources to determine program design; and
- **WHEREAS**, a local educational agency may consolidate and use funds under this part, together with other Federal, State, and Local funds, in order to upgrade the entire educational program of a school that serves an eligible school attendance area in which not less than forty-percent of the children are from low-income families, or not less than forty-percent of the children enrolled in the school are from low-income families;
- **NOW THEREFORE BE IT RESOLVED**, That the Cincinnati Board of Education authorizes the establishment of Schoolwide Pooling for all eligible Title I Schoolwide Buildings in the Cincinnati Public Schools District effective July 1, 2007.

# CPS Funds in the Schoolwide Pool

- General Fund
- Local/State Special Education
- Title I
- Title II-A
- Title IV
- Special Education, Part B-IDEA

# Budget Comparisons



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[FER Cancelled](#)

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Description ( <a href="#">View Sections Only</a> <a href="#">View All Pages</a> )	Changes	Validation	Print
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+ <a href="#">Allocations</a>			<a href="#">Print</a>
+ <a href="#">Title I</a>			<a href="#">Print</a>
+ <a href="#">Neglected, Title I</a>			<a href="#">Print</a>
+ <a href="#">Delinquent, Title I-D</a>			<a href="#">Print</a>
+ <a href="#">School Improvement, Title I</a>			<a href="#">Print</a>
+ <a href="#">Improving Teacher Quality, Title II-A</a>			<a href="#">Print</a>
+ <a href="#">Technology, Title II-D</a>			<a href="#">Print</a>
+ <a href="#">LEP, Title III</a>			<a href="#">Print</a>
+ <a href="#">Safe and Drug-Free Schools (SDFSC), Title IV-A</a>			<a href="#">Print</a>
+ <a href="#">Innovative Programs, Title V</a>			<a href="#">Print</a>
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+ <a href="#">Early Childhood Spec Education, IDEA</a>			<a href="#">Print</a>
+ <a href="#">Schoolwide Pool</a>			<a href="#">Print</a>
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III LEP	(10)	III Immr	(11) IV SDFSC	(12) V Innov	(13) VI-B Rur	(14) IDEA-B	(15) ECSE	(16) SW Pool	(17) IDSA	Session Timeout 00:18:10
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Overview - Microsoft Internet Explorer

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Overview Add Tab

Cincinnati City (04/07/02) - Hamilton County - 2000 - Consolidated - Rev - Schoolwide Pool

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Source Program	I	II-A TQu	IV SDFSC	IDEA-B	State and Local Funds	State and Local Special Ed Funds	
<b>Amount Available</b>	10,157,680.00	2,844,181.62	168,817.00	4,430,885.82	125,500,440.83	0.00	143,102,005.27

**Total Eligible Buildings: 42**      **Total Selected Buildings: 42**

Selected Buildings		I	II-A TQu	IV SDFSC	IDEA-B	State and Local Funds	State and Local Special Ed Funds	Total
IRN	Building Name							
145581	Academy for Multilingual Immersion Studies	273,480.00	25,000.00	4,664.00	85,645.32	3,958,995.38	0.00	4,347,784.70
094623	Academy Of World Languages Elementary School	278,640.00	25,000.00	4,862.00	95,721.24	3,846,507.24	0.00	4,250,730.48
003152	Bond Hill Academy Elementary School	182,535.00	25,000.00	3,113.00	94,461.75	2,048,115.06	0.00	2,353,224.81
004374	Burton Elementary School	237,655.00	25,000.00	3,509.00	105,797.16	2,339,270.18	0.00	2,711,231.34
139873	Carson Elementary School	267,675.00	110,437.22	4,565.00	117,132.57	2,951,052.73	0.00	3,450,862.52
005033	Carthage Paideia Academy Elementary School	115,455.00	25,000.00	1,969.00	27,708.78	1,380,884.21	0.00	1,551,016.99
006015	Chase Elementary School	303,960.00	110,437.22	4,488.00	94,461.75	2,644,488.08	0.00	3,157,835.05
006239	Cheviot Elementary School	219,090.00	110,437.22	4,510.00	154,917.27	3,815,160.06	0.00	4,304,114.55
006932	College Hill Elementary School	219,555.00	25,000.00	4,158.00	103,278.18	3,360,803.26	0.00	3,712,794.44
007492	Covedale Elementary School	101,970.00	25,000.00	2,266.00	95,721.24	3,029,826.37	0.00	3,254,783.61

148320	Roll Hill School	409,750.00	25,000.00	6,050.00	120,911.04	3,599,197.64	0.00	4,160	Session Timeout 00:18:34
032680	Roselawn Condon Elementary School	188,020.00	25,000.00	3,586.00	180,107.07	4,132,976.94	0.00	4,529,690.01	
032797	Rothenberg Preparatory Academy	235,605.00	110,437.22	3,729.00	88,164.30	2,313,838.45	0.00	2,751,773.97	
033688	Sayler Park Elementary School	157,080.00	25,000.00	2,904.00	86,904.81	2,274,485.97	0.00	2,546,374.78	
033712	Schiel Prim Schl Arts Enrchmnt Elementary School	189,210.00	110,437.22	3,498.00	20,151.84	2,759,571.35	0.00	3,082,868.41	
033753	Schwab Elementary School	239,295.00	110,437.22	3,311.00	85,645.32	2,149,486.55	0.00	2,588,175.09	
034629	Silverton Paideia Elementary School	158,865.00	25,000.00	3,036.00	81,866.85	2,706,346.03	0.00	2,975,113.88	
033134	South Avondale Elementary School	229,460.00	110,437.22	3,388.00	61,715.01	1,936,291.45	0.00	2,341,291.68	
040865	Westwood Elementary School	291,900.00	25,000.00	4,620.00	110,835.12	3,118,160.08	0.00	3,550,515.20	
036780	William H Taft Elementary School	161,665.00	110,437.22	2,508.00	54,158.07	1,525,307.40	0.00	1,854,075.69	
041855	Winton Hills Academy Elementary School	333,760.00	25,000.00	4,928.00	110,835.12	2,971,122.57	0.00	3,445,645.69	
041863	Winton Montessori Elementary School	202,530.00	110,437.22	3,553.00	81,866.85	2,719,550.28	0.00	3,117,937.35	
070326	Woodford Paideia Elementary School	200,015.00	110,437.22	4,037.00	71,790.93	3,142,668.56	0.00	3,528,948.71	
<b>Building Total By Program</b>		10,157,680.00	2,844,181.62	168,817.00	4,430,885.82	125,500,440.83	0.00	143,102,005.27	
<b>Amount Remaining</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	

# PCR

## Available Grants

Grant	Available Budget	Total Available Amount	Received Amount	Net Available Amount
<u>Title I</u>	\$28,205,672.64	\$28,205,672.64	\$20,674,147.40	\$7,531,525.24
<u>Neglected, Title I</u>	\$218,554.39	\$218,554.39	\$117,162.41	\$101,391.98
<u>Delinquent, Title I-D</u>	\$371,261.85	\$371,261.85	\$158,128.54	\$213,133.31
<u>Migrant Education, Title I-C</u>	\$0.00	\$0.00	\$0.00	\$0.00
<u>School Improvement, Title I</u>	\$1,920,000.00	\$1,920,000.00	\$1,287,094.11	\$632,905.89
<u>Comprehensive School Reform, Title I</u>	\$0.00	\$0.00	\$0.00	\$0.00
<u>Improving Teacher Quality, Title II-A</u>	\$4,937,464.22	\$4,937,464.22	\$3,891,288.07	\$1,046,176.15
<u>Technology, Title II-D (Formula)</u>	\$259,539.39	\$259,539.39	\$204,065.41	\$55,473.98
<u>LEP, Title III</u>	\$226,576.83	\$226,576.83	\$126,813.35	\$99,763.48
<u>Immigrant, Title III</u>	\$27,368.00	\$27,368.00	\$18,832.25	\$8,535.75
<u>Safe and Drug-Free Schools (SDFSC), Title IV-A</u>	\$296,940.04	\$296,940.04	\$225,360.38	\$71,579.66
<u>Innovative Programs, Title V</u>	\$128,539.03	\$128,539.03	\$88,642.95	\$39,896.08
<u>Rural and Low-Income, Title VI-B</u>	\$0.00	\$0.00	\$0.00	\$0.00
<u>Special Education, Part B-IDEA</u>	\$12,365,246.55	\$12,365,246.55	\$8,957,311.58	\$3,407,934.97
<u>Early Childhood Spec Education, IDEA</u>	\$244,761.11	\$244,761.11	\$129,750.55	\$115,010.56
<u>Schoolwide Pool</u>	\$0.00	\$0.00	\$0.00	\$0.00
<u>Title I Part D State Agency</u>	\$0.00	\$0.00	\$0.00	\$0.00



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	A	F	G	H	I	J
1	<b>CPS Federal Programs 2007-08</b>					
2	Federal Funds	District 2007-08 Total Funds	Year-to-Date Expenditures 2007-08 Total Funds	Encumbrances 2007-08	Remaining Allocation 2007-08	Current Percentage Unspent
3	<b>CONSOLIDATED</b>					
49						
50	<b>SCHOOLWIDE POOL</b>					
51	General Fund	\$127,549,657.07	\$31,454,006.14	\$3,757,776.19	\$92,337,874.74	72.39%
52	Title I	\$9,763,050.00	\$2,407,588.09	\$287,631.95	\$7,067,829.96	72.39%
53	Title II-A	\$2,850,493.32	\$702,937.48	\$83,979.18	\$2,063,576.66	72.39%
54	Title IV	\$152,169.51	\$37,525.31	\$4,483.11	\$110,161.09	72.39%
55	IDEA-B	\$4,658,853.52	\$1,148,882.80	\$137,255.79	\$3,372,714.93	72.39%
56						
57	2007-08 Grant Reconciliation updated as of 10-15-07	\$144,974,223.42	\$35,750,939.82	\$4,271,126.22	\$104,952,157.38	72.39%
58						
59						
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61	Total Schoolwide Pool	\$144,974,223.42	35,750,939.82	4,271,126.22		
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Grant Code	100	200	300	400	500	600	700	800
I	5,734,742.38	1,914,177.21	5,782,173.53	1,208,017.74	19,278.60	351,581.89	15,009,971.35	Session Timeout 00:19:19
I-Neg	11,825.48	3,862.40	47,435.25	4,899.18	2,161.31	999.91	71,183.53	
I-D Del	105,544.46	39,489.37	48,465.81	38,241.62	5,219.94	3,406.57	240,367.77	
I-C Mig							0.00	
I-SI	74,816.76	24,315.50	1,160,867.74				1,260,000.00	
I-CSR							0.00	
II-A TQu	656,022.46	219,665.91	1,127,602.16	47,481.08		60,557.65	2,111,329.26	
II-D Tec	86,315.67	28,362.28	109,550.39	4,032.76	5,580.04	2,646.44	236,487.58	
III LEP	137,698.11	46,048.97	11,006.21	3,002.91		2,907.01	200,663.21	
III Imm							0.00	
IV SDFSC	53,277.16	17,039.85	73,294.69	10,122.73	12,149.94	2,259.89	168,144.26	
V Innov	25,136.89	8,358.35	11,233.69	9,867.60	2,279.78	802.56	57,678.87	
VI-B Rur							0.00	
IDEA-B	3,841,484.43	1,270,750.61	2,152,439.37	91,457.05	53,606.84	150,262.09	7,560,000.39	
ECSE	123,004.41	44,212.33	44,265.80	51,526.42		3,923.85	266,932.81	
SW Pool	99,875,815.61	33,881,367.88	1,626,097.05	2,329,261.57	70,107.18	16,924.95	137,799,574.24	

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Amount Remaining

Grant	Adjusted Allocation	Current Allocation	Reported Expenditures	Adjusted Expenditures	Cash Received	Amount Remaining	Amount to Carry Over	Amount Remaining
I	\$17,527,551.99	\$27,685,231.99	\$15,009,971.35	\$24,791,273.69	\$22,476,730.58	\$2,893,958.30	2,893,958.30	<input type="checkbox"/>
I-Neg	\$159,276.04	\$159,276.04	\$71,183.53	\$71,183.53	\$52,677.07	\$88,092.51	88,092.51	<input type="checkbox"/>
I-D Del	\$302,357.44	\$302,357.44	\$240,367.77	\$240,367.77	\$197,689.06	\$61,989.67	61,989.67	<input type="checkbox"/>
I-C Mig	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
I-SI	\$1,260,000.00	\$1,260,000.00	\$1,260,000.00	\$1,260,000.00	\$1,260,000.00	\$0.00	0.00	<input type="checkbox"/>
I-CSR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
II-A TQu	\$2,446,242.65	\$5,290,424.27	\$2,111,329.26	\$4,850,123.97	\$4,570,439.63	\$440,300.30	440,300.30	<input type="checkbox"/>
II-D Tec	\$258,964.72	\$258,964.72	\$236,487.58	\$236,487.58	\$220,868.88	\$22,477.14	22,477.14	<input type="checkbox"/>
III LEP	\$239,161.44	\$239,161.44	\$200,663.21	\$200,663.21	\$177,038.05	\$38,498.23	38,498.23	<input type="checkbox"/>
III Imm	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
IV SDFSC	\$192,596.35	\$361,413.35	\$168,144.26	\$330,705.99	\$314,341.90	\$30,707.36	30,707.36	<input type="checkbox"/>
V Innov	\$142,785.55	\$142,785.55	\$57,678.87	\$57,678.87	\$54,174.63	\$85,106.68	85,106.68	<input type="checkbox"/>
VI-B Rur	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
IDEA-B	\$9,855,501.42	\$14,286,387.24	\$7,560,000.39	\$11,826,706.35	\$11,650,549.71	\$2,459,680.89	2,459,680.89	<input type="checkbox"/>
ECSE	\$314,588.78	\$314,588.78	\$266,932.81	\$266,932.81	\$201,667.16	\$47,655.97	47,655.97	<input type="checkbox"/>
SW Pool	\$0.00	\$0.00	\$137,799,574.24	\$120,850,209.47	\$0.00	(\$120,850,209.47)		

# BENEFITS

- INCREASED SPENDING OF FEDERAL FUNDS
- CONSOLIDATED BUDGET
- GREATER FLEXIBILITY

# COMPARISON

- FY2007 – 13.99% OF FUNDS NOT EXPENDED – NO POOLING
- FY2008 – 5.06% OF FUNDS NOT EXPENDED – POOLING
  
- DESPITE A 9.03% INCREASE IN FUNDING FROM FY07 TO FY08, SPENDING IMPROVED BY 8.93%

# 2007-08 CHALLENGES

- COMPARABILITY
- EMIS
- FER

# Schoolwide Pooling

- **QUESTIONS?**