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Appendix T: Consolidated School Wide Accounting

Section 1114 of Title I of the ESEA (ESSA) 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 school wide program to upgrade the entire educational program in a school to improve the academic performance of all students, particularly the lowest-achieving students. A school wide program school may consolidate funds from Title I, Part A as well as funds from nearly (except Reading First) all Federal elementary and secondary programs administered by the U.S. Department of Education to support its school wide plan.

If the district consolidates funds for the school wide programs, the district must follow the guidance provided in this Appendix.

To consolidate funds means that the district has identified the total pool of resources that will be used to implement the school wide plan for each specific school location and will charge the expenditure activities to an account coding that identifies each such school wide program. The school wide plan directs the level of activities that will be included or excluded from the total school wide budget for each school. For example, if the school wide plan only includes the instructional program (0010) activities, the total school wide budget may be as follows:

Fund	Location	SRE	Program	Object/ Source	Job Class	Grant/ Project	Amount
10	101	95	0010	0110	201	0000	1,000,000.00
10	101	95	0010	0200	201	0000	200,000.00
10	101	95	0010	0600	000	0000	50,000.00

The SRE code of 95 is used to identify the consolidated school wide plan. In this example the total school wide budget for school location number 101 is $1,250,000. Let us also assume that the district's General Fund (State and local) sources will provide $1,000,000 (or 80%) of this total budget and that the Title I, Part A and Title III, Part A grant programs will provide $200,000 (or 16%) and $50,000 (or 4%) respectively.

All of the allowable expenditure activities related to this school's school wide plan will be charged to the account code structure as identified above, using the specific school location code and the SRE code of 95.

Periodically, the allowable expenditure activities will be distributed to the various sources that contributed to the total school wide budget. This distribution may be in the same budget detail as is captured in the SRE code 95 structure or the object code of 0855 may be used as an option to the detailed object coding. Let us assume that one half of the total school wide budget has been expended to date or $625,000 and that such expenditures have been captured in the same accounts as identified above. Of the $625,000 total expenditures to date, the General Fund share is 80% or $500,000, the Title I, Part A grant share is 16% or $100,000 and the Title III, Part A grant share is 4% or $25,000.

An example of the use of the 0855 object code is as follows:

Fund	Location	SRE	Program	Object/ Source	Job Class	Grant/ Project	Amount
10	101	95	0010	0855	000	0000	-125,000.00
22	101	95	0010	0855	000	4010	100,000.00
22	101	95	0010	0855	000	4365	25,000.00

Additional accounting lines will be needed to keep the various funds in balance. The above coding will distribute the Federal grant share of the total school wide program activities and will provide an offset to the General Fund to net its share. The detailed object coding would credit the same object coding as the detailed expenditures

captured in the school wide accounts tied to the SRE code of 95 and would debit the same object codes for each Federal grant share of such activities.

For a more detailed example please review the information on CDE's website:

http://www.cde.state.co.us/cdefinance/sfCOA.htm