

Schoolwide Pool User Guide

Purpose

The purpose of this document is to provide Federal Program Coordinators and Bookkeepers with detailed guidance toward creating and managing a Schoolwide Pool grant. The central piece is to consolidate funds and treat the funds like they are a single “pool”. The funds from the contributing programs lose their individual identity and the school has one flexible pool of funds.

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1. Purpose of Schoolwide Pool

The purpose of consolidating funds is to help a schoolwide program school effectively design and implement a comprehensive plan to upgrade the **entire educational program** in the school based on the school's needs identified through its **comprehensive needs assessment**. By consolidating funds from federal, state, and local sources, a schoolwide program school can address its needs using all available resources. This gives a school more flexibility in how it uses available resources to meet the specifically identified needs of its students.

Consolidation of various grant funds gives Districts, Local Education Agency's (LEAs) and school leaders a total amount of funding available to serve their unique needs within each school building. Districts/LEAs and school leaders that operate schoolwide pooling within their buildings have the ability to focus on and budget against their collective needs rather than individual program/grant amounts and requirements. Benefits include:

- One budget
- One accounting program/source code
- Leverage of resources and flexibility on uses of funds

Steps for Schoolwide Pooling

1. Develop comprehensive needs assessment
2. Develop comprehensive plan
3. Determine the various grants/funds to include in the pool to meet the needs
4. Establish a Schoolwide Pool program/source code

Funds required and available for Schoolwide Pooling

- Title I
- State/local
- Federal (most of the formula funds)

Uses of Funds

- Must be used to meet the needs in the plan
- Must meet the intent and purposes of the contributing grants

How does the pool work?

- Individual grant funds in the pool are considered a part of the whole pool
- The amount of the individual grant funds becomes a percentage of the whole pool
- The funds from the contributing programs lose their identity
- Each expenditure (i.e. teacher salary) is made up of the percentages of all the contributing funds
- Example of Funds in a School Pool:

Funds	Percentage
General Fund (State/local)	85
Title I.A	10
Title II.A	3
Title III LEP	1
Title III Immigrant	1
Total	100

Funding Structure

Schoolwide Pool must be reported with a Project Code of 40001. LEAs must report the expenditures under the appropriate location code, even if the Missouri Financial Accounting Manual does not require a location code. DESE will designate the source-of-funds code for the expenditures for each location code based on budget contribution. Total expenditures reported on the FER will equal the sum of the building allocations.

Fund Type	Function Code	Object Code	Location Code	Source of Funds	Project Code	Dollar Amount
See Manual	See Manual	See Manual	varies	TBD by DESE	40001	\$1,000,000

Following is the Schoolwide Pool Funding in budget revision

Attendance Center Distribution					Building Percentage of Pool			
	Title I	Title II.A	State and Local Funds	Total	Title I	Title II.A	State/Local	Total
Total Funds Available		\$162,572.66		\$0.00				
Maximum Allowed for Schoolwide Pool		\$162,572.66		\$0.00				
Funds Already Budgeted		\$0.00						
Total Available For Schoolwide Pool		\$162,572.66		\$16,474,236.00				
Parent Program Total Amount Distributed to Schoolwide Pool		\$0.00		\$0.00				
4020 BLUE HILLS ELEM.	\$80,045.75	\$35,420.82	\$2,346,041.00	\$2,461,507.57	3.2519%	1.4390%	95.3091%	100.0000%
4040 BUCKNER ELEM.	\$82,496.14	\$37,113.60	\$2,510,133.00	\$2,629,742.74	3.1370%	1.4113%	95.4517%	100.0000%
4060 CLER-MONT ELEM.	\$102,507.58	\$35,282.66	\$2,546,006.00	\$2,683,796.24	3.8195%	1.3147%	94.8658%	100.0000%
4080 ELM GROVE ELEM.	\$113,942.68	\$22,019.81	\$2,467,433.00	\$2,603,395.49	4.3767%	0.8458%	94.7775%	100.0000%
4110 FIRE PRAIRIE MIDDLE	\$184,186.92	\$3,345.00	\$4,236,976.00	\$4,424,507.92	4.1629%	0.0756%	95.7615%	100.0000%
4130 INDIAN TRAILS ELEM.	\$95,973.23	\$29,390.77	\$2,367,647.00	\$2,493,011.00	3.8497%	1.1789%	94.9714%	100.0000%
Total Distributed to Schoolwide Pool	\$659,152.30	\$162,572.66	\$16,474,236.00					
Total Available Remaining	\$0.00	\$0.00	\$0.00					
Percentage of Pool Total	3.8110%	0.9399%	95.2490%	0				

Supplement not supplant requirements in a Schoolwide program

The LEA must ensure that each school meets the supplement not supplant requirement as it relates to a schoolwide program, i.e. each school operating a schoolwide program must receive all the state and local funds it would otherwise receive to operate its educational program in the absence of Title I.A or other federal education funds. The school does not need to demonstrate that Title I funds are used only for activities that supplement those the school would otherwise provide with non-Federal funds. In order for Federal funds to make a difference in a schoolwide program, they must **supplement those funds the school would otherwise receive.**

2. Business Rules and Protocols

- A Schoolwide Pool program must include Title I and State/local funds and may include other sources such as Title II.A, Title III, Title VI.B, Title I School Improvement (a), SIG and Special Education Part B.
- The Schoolwide pool includes **building level educational** funds. These *may* include:
 - Instruction function codes 1111 through 1942 (except for Adult Ed)
 - Support Services 2111 through 2213
 - Community Services (3611 Homeless, 3812 Afterschool and 3912 Parental Involvement)
 - Special Education instruction and support services IF Special Education/IEP program funds are contributed to the Pool
- The LEA should **NOT** include:
 - function 216x through 2182 Special Education/IEP services unless Special Education program funds are contributed to the Pool
 - function code 2214 Professional Development (to meet the requirement of Section 160.530, RSMo to allocate at least 1% of current year basic formula funds)
 - function codes 23xx Support Services – General Administration
 - function codes 24xx Support Services – Building Level Administration (building level Principal and instructional support are optional)
 - function codes 25xx Business Support Services (optional for function 2546 Security Services, if part of your Title IV.A plan)
 - function codes 26xx Support Services – Central Office
 - function codes 40xx Facilities Acquisition and Construction (4051 may be used for *minor* remodeling)
 - function codes 50xx Long and Short Term Debt
- All schoolwide buildings in a LEA are not required to participate in the Schoolwide Pool.
- Funds set-aside on Step 3 of the Breakdown of Allocations (BOA) such as preschool, neglected, etc. and allocations for nonpublic equitable services are not pooled. They are budgeted on the Title I budget grid.
- If pooling, must do so on the initial budget for that program. For example, initial ESEA Consolidated budget with Schoolwide Pool submitted by July 1 is approved on August 1. If initial SIG grant is made available on September 1, the Schoolwide Pool budget may be revised to include SIG.
- Schoolwide pool cannot be discontinued during the program year.
- Program contributions to the Schoolwide pool can't be reduced below the amount paid to date. For example, the LEA pooled \$10,000 in Title II.A. By November, the LEA was paid \$4,000 in Title II.A funds through the Schoolwide Pool. The Title II.A contribution can only be reduced to a minimum of \$4,000.
- Special Education Part B has a maximum amount allowed for the Schoolwide Pool. The formula for Maximum Amount Allowed for Schoolwide Pool is current year Part B allocation plus Part B allocation adjustments divided the prior year December 1 child count -for the LEA times the number of children with disabilities participating in the Schoolwide building program for prior year December 1 child count. This amount will not change unless there is a Part B allocation change.

The following sections cover details of the functions above in the web applications. Screen shots are provided wherever possible. An appendix is provided for additional information and resources.

3. Building Selection for the Schoolwide Pool

Through DESE Web Applications, ePeGS, Districts/LEAs select the building(s) that will contribute to the Schoolwide Pool on Step 4 of the Breakdown of Allocations (BOA).

ESEA Consolidated – Title I.A Breakdown of Allocations – Step 4

Distribution Amount													
Total Subject To Set Asides												\$653,083.83	
- Total Set Asides												\$193,438.60	
+ Carryover												\$0.00	
Total Distribution Amount for Attendance Centers												\$459,645.23	

Allocations to Served Attendance Centers														Nonpublic School Nonpublic Allocation \$3,753.17 Parent Involvement Amount \$37.53		
Public School														Nonpublic \$ Per Pupil	Nonpublic Economic Deprivation Count	Nonpublic Allocation
Attendance Center	Grade Span	Federal Accountability Designation	Graduation Rate Below 60%	Schoolwide	Targeted	CEP	Title I Status	Total Percent Economic Deprivation	Total Allocated to Attendance Center	Public \$ Per Pupil	Public Economic Deprivation Count	Public Allocation	Contribute to SW Pool	Nonpublic \$ Per Pupil	Nonpublic Economic Deprivation Count	Nonpublic Allocation
4020 SOUTH ELEM.	PK-03			<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Served	56.79%	292524.39	\$971.84	301.00	\$292,524.39	<input checked="" type="checkbox"/>	\$1,251.06	2.00	\$2,502.11
4040 ELDON UPPER ELEM.	04-06			<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Served	53.64%	167120.84	\$756.20	221.00	\$167,120.84	<input checked="" type="checkbox"/>	\$1,251.06	1.00	\$1,251.06
Total Allocated to all Attendance Centers									\$459,645.23	Totals:	522.00	\$459,645.23		Totals:	3.00	\$3,753.17
Difference (Total Distribution Amount for Attendance Centers - Total Allocated)									\$0.00							

4. Allocating Funds to the Schoolwide Pool

Since funds have been transferred to the Schoolwide Pool, the link for the Schoolwide Pool Funding page is displayed.

On the Schoolwide Pool Funding page, select from the programs the LEA wishes to contribute by using arrows from left to right. Select “Save Contributing Programs” and those programs will be displayed on the middle grid.

- The Total Funds Available is by each funding source.
- Maximum allowed for Schoolwide Pool applies only to Special Education Part B. Only a portion of their funds are eligible to be pooled. The system will run that calculation and populate the maximum allowed.
- Funds Already Budgeted – If the Parent Program (Special Education Part B) has completed their budget and designated some of their funds for the pool and budgeted some of their funds on the Parent budget page, the amount will be reflected.
- Total Available for Schoolwide Pool – The system will run the calculation and subtract funds already budgeted from funds available for Schoolwide Pool.
- Parent Program Total Amount Distributed to Schoolwide Pool – This is the amount “set aside” on the Parent Programs budget for Schoolwide Pool – per the last approved budget.
- The Title I building(s) and allocation(s) are pre-populated from Step 4 of the BOA.

All of the eligible buildings are displayed. The LEA allocates the appropriate **building level amount of educational** funds for contributing programs such as State and local funds, Title II.A, etc.

The bottom section is for State and local educational funds for each of the LEAs attendance centers. This is the amount of State and Local funds that the LEA is budgeting for each non pooled building. In the pooled buildings, the amount of State and local funds is populated from the top section when clicking "Calculate Totals" and "Save". It is compared to the prior year and also on a grade span basis such as elementary, middle or high school.

ESEA Consolidated Schoolwide Pool Funding page

Select the program(s) that will contribute to the Schoolwide Pool

Available Programs

- Title I School Improvement (a)
- Spec Ed Part B Entitlement
- Spec Ed State and Local Funds
- Title III Immigrant

Selected Programs

- State and Local Funds
- Title II.A

Save Contributing Programs

Attendance Center Distribution	Title I	State and Local Funds	Title II.A	Total
Total Funds Available		\$0.00	\$48,568.00	
Maximum Allowed for Schoolwide Pool		\$0.00	\$48,568.00	
Funds Already Budgeted			\$0.00	
Total Available For Schoolwide Pool	\$248,478.16	\$3,193,019.91	\$48,568.00	\$3,490,066.07
Parent Program Total Amount Distributed to Schoolwide Pool		\$0.00	\$0.00	
4020 AUXVASSE ELEM.	\$103,361.61	1382824.00	20593.00	\$1,506,778.61
4040 HATTON-MCCREDIE ELEM.	\$84,425.13	1132435.00	16804.00	\$1,233,664.13
4060 WILLIAMSBURG ELEM.	\$60,691.42	677760.91	11171.00	\$749,623.33
Total Distributed to Schoolwide Pool	\$248,478.16	\$3,193,019.91	\$48,568.00	\$3,490,066.07
Total Available Remaining	\$0.00	\$0.00	\$0.00	\$0.00
Percentage of Pool Total	7.119583%	91.488810%	1.391607%	100.000000%

* Building in School Improvement

Building Code	Building Name	Public Enrollment	State and Local Funds	Dollars Per Child
1050	NORTH CALLAWAY HIGH	357.14	1888368.00	\$ 5,287.47
4020	AUXVASSE ELEM.	282.00	\$ 1,382,824.00	\$ 4,903.63
4040	HATTON-MCCREDIE ELEM.	251.91	\$ 1,132,435.00	\$ 4,495.40
4060	WILLIAMSBURG ELEM.	146.92	\$ 677,760.91	\$ 4,613.13

Calculate Totals Save

5. Allocating Funds to Schoolwide Pool if programs are outside ESEA Consolidated

If the LEA pools funds from programs outside the ESEA Consolidated such as Special Education Part B or Title I School Improvement (a), additional documentation is necessary to deal with the order of program budgets and status of each program.

Process for submitting the ESEA Consolidated application before the Special Education Part B

If the LEA completes the ESEA Consolidated application before the Spec. Ed. Part B application, it can enter the amounts to pool for each building on the Schoolwide Pool Funding page. On the screenshot below, note the Maximum Allowed for Schoolwide Pool for Spec. Ed. Part B is \$231,517.96. The LEA cannot exceed this amount when pooling Part B funds.

Once the LEA submits the ESEA Consolidated application, the pooled amount will show up on the Parent program (Special Education Part B) as **ESEA Total Distributed From Schoolwide Pool**. On the Spec. Ed. Part B Parent Budget screenshot below, refer to the line below the Program Cost Subtotal **marked with a Star**. The LEA must add the same amount on the **Total Distributed to Schoolwide Pool** line just below where **marked by a smiling face**.

Process for submitting the Special Education Part B application before the ESEA Consolidated
 If the LEA completes the Spec. Ed. Part B application before the ESEA Consolidated application, the **ESEA Total Distributed From Schoolwide Pool** line will be blank. If the LEA elects to pool their Spec. Ed. Part B funds, they enter the amount on the **Total Distributed to Schoolwide Pool** line. Once the Spec. Ed. Part B budget is submitted, the Total Distributed to Schoolwide Pool will populate the Schoolwide Pool Funding Page and the Parent Program Total Amount Distributed to schoolwide pool.

NOTE: on budget revisions, the ESEA Consolidated and program outside consolidated such as Spec. Ed. Part B and Title I School Improvement (a) may need to be in an open cycle at the same time.

Schoolwide Pool Funding page

Select the program(s) that will contribute to the Schoolwide Pool

Available Programs

Title I School Improvement (a)
 Spec Ed State and Local Funds
 Title III Immigrant
 Title III - LEP

Selected Programs

Special Education Part B Entitlement
 State and Local Funds
 Title II.A

Save Contributing Programs

Attendance Center Distribution	Title I	State and Local Funds	Title II.A	Special Education Part B Entitlement	Total
Total Funds Available		\$0.00	\$125,144.39	\$614,797.33	
Maximum Allowed for Schoolwide Pool		\$0.00	\$125,144.39	\$231,517.96	
Funds Already Budgeted			\$67,474.39	\$445,822.33	
Total Available For Schoolwide Pool	\$400,138.19	\$5,408,521.12	\$57,670.00	\$168,975.00	\$6,035,304.31
Parent Program Total Amount Distributed to Schoolwide Pool		\$0.00	\$0.00	\$168,975.00	
4010 BARTLEY ELEM.	\$96,841.13	1329930.77	11000.00	42243.75	\$1,480,015.65
4020 BUSH ELEM.	\$157,949.29	1973728.89	22000.00	63365.63	\$2,217,043.81
4080 MCINTIRE ELEM.	\$145,347.77	2104861.46	22000.00	63365.62	\$2,335,574.85
Total Distributed to Schoolwide Pool	\$400,138.19	\$5,408,521.12	\$55,000.00	\$168,975.00	\$6,032,634.31
Total Available Remaining	\$0.00	\$0.00	\$2,670.00	\$0.00	\$2,670.00
Percentage of Pool Total	6.632893%	89.654384%	0.911708%	2.801015%	100.000000%

* Building in School Improvement

Building Code	Building Name	Public Enrollment	State and Local Funds	Dollars Per Child
1050	FULTON SR. HIGH	585.48	2985379.50	\$ 5,099.03
3000	FULTON MIDDLE	490.66	2437111.00	\$ 4,967.01
4010	BARTLEY ELEM.	281.54	\$ 1,329,930.77	\$ 4,723.77
4020	BUSH ELEM.	401.68	\$ 1,973,728.89	\$ 4,913.68
4080	MCINTIRE ELEM.	393.45	\$ 2,104,861.46	\$ 5,349.76

Calculate Totals Save

Special Education Part B Parent Budget

Accounting Manual	6100 Certificated Salaries	6150 Noncertificated Salaries	6200 Employee Benefits	6300 Purchased Services	6400 Materials & Supplies	6500 Capital Outlay	6600 Other	Total	
Ed Services to District in State									
1932									
Tuition, Special Ed Services to District out State	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1933									
Tuition, Special Ed Services to Private Agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2200									
Professional Development	0.00	0.00	0.00	5000.00	0.00	0.00	0.00	5000.00	
2500									
Transportation and Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2553									
Contracted Disabled Transportation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2554									
District Operated Disabled Transportation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
4000									
Facilities Acquisition and Construction	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Program Costs Subtotal	388138.00	0.00	72884.33	5000.00	0.00	0.00	0.00	445822.33	
Administration Costs									
Indirect Costs								0.00	
Administration Costs Subtotal								0.00	
ESEA Total Distributed From Schoolwide Pool								188975.00	
Total Distributed to Schoolwide Pool								188975.00	
	Maximum Allowed for Schoolwide Pool								188975.00
GRAND TOTAL	388138.00	0.00	72884.33	5000.00	0.00	0.00	0.00	445822.33	
	6100 Certificated Salaries	6150 Noncertificated Salaries	6200 Employee Benefits	6300 Purchased Services	6400 Materials & Supplies	6500 Capital Outlay	6600 Other	Total	



6. Budget Page for Schoolwide Pool

All available funds on the Total Distributed to Schoolwide Pool must be budgeted.

Schoolwide Pool Budget Grid

Funds Available: \$6,032,634.31

Administration Costs Rate: 100.00 % Restricted Indirect Costs Rate: 0.09 %

Accounting Manual	6100 Certificated Salaries	6150 Noncertificated Salaries	6200 Employee Benefits	6300 Purchased Services	6400 Materials & Supplies	6500 Capital Outlay	6600 Other	Total
1000 Instruction	3334492.00	399138.06	1224994.00	7220.00	190990.64	0.00	0.00	5156834.70
2000 Support Services	440501.00	135081.00	160330.00	64251.60	66636.01	9000.00	0.00	875799.61
3000 Community Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4000 Facilities Acquisition and Construction	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000 Long and Short Term Debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Program Costs Subtotal	3774993.00	534219.06	1385324.00	71471.60	257626.65	9000.00	0.00	6032634.31

Administration Costs								
Administration Pool								0.00
Indirect Costs	Calculate Indirect Costs							0.00
Administration Costs Subtotal								0.00
GRAND TOTAL	3774993.00	534219.06	1385324.00	71471.60	257626.65	9000.00	0.00	6032634.31
	6100 Certificated Salaries	6150 Noncertificated Salaries	6200 Employee Benefits	6300 Purchased Services	6400 Materials & Supplies	6500 Capital Outlay	6600 Other	Total

Calculate Total Save & Continue Save Continue Print Preview Print

7. Payment Request

The Schoolwide Pool Payment Request mirrors the budget by function and object codes. The last approved budget amount is at the top of each cell. The LEA enters the actual cumulative expenditure data.

The formula used to calculate the payment request amount is: Actual Cumulative Program Year Expenditure to Date minus Amount Paid to Date.

Business considerations

- Consolidating funds are like a single “pool”.
- Schoolwide Pool has a dedicated program/source code.
- The funds from the contributing programs lose their identity.
- The Schoolwide Pool Payment Request calculates the amount per program based on the percentage of the “Net Allocation”.
- To view the breakdown of payment click on the “View Schoolwide Pool Details” link.
- Note that State/local funds are used for the percentage calculation but funds are not paid through the request as they are received by other means such as foundation formula.

Schoolwide Pool Payment Grid

Payment Grid - Schoolwide Pool

Payment Request Amounts will be automatically calculated based on actual **cumulative** expenditure data. The formula used to calculate the payment request amount is:

Actual Cumulative Program Year Expenditure to Date - Amount Paid to Date

Expenditure cells will be grayed out where \$0.00 has been budgeted.

Current Funds Available: \$ 3,490,066.07
Amount Budgeted (REVISION 1): \$ 3,490,066.07
Amount Paid To Date: \$ 2,188,413.92
Balance Available: \$ 1,301,652.15
Monthly Payment Amount: \$ 1,291,392.15
Administration Costs Rate: 100.00 % **Restricted Costs Rate:** 2.36 %

[View Schoolwide Pool Details](#)

Accounting Manual	6100 Certificated Salaries	6150 Noncertificated Salaries	6200 Employee Benefits	6300 Purchased Services	6400 Materials & Supplies	6500 Capital Outlay	6600 Other	Total
1000 Instruction	2249996.16	0.00	738524.00	76000.00	165285.91	0.00	0.00	3229806.07
	2249996.16	0.00	738524.00	76000.00	165285.91	0.00	0.00	3229806.07
2000 Support Services	0.00	200000.00	50000.00	10260.00	0.00	0.00	0.00	260260.00
	0.00	200000.00	50000.00	0.00	0.00	0.00	0.00	250000.00
3000 Community Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4000 Facilities Acquisition and Construction	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000 Long and Short Term Debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Program Costs Subtotal	2249996.16	200000.00	788524.00	76000.00	165285.91	0.00	0.00	3479806.07

Schoolwide Pool Allocation Report page

Funding Application: Schoolwide Pool Allocation Report - Payment Request **Version:** Request 3 **Status:** Payment Processed

Payment Distribution Across Funding Streams

	State-Loc*	TII.A	TI.A	Total
Amount Budgeted (REVISION 1)	\$3,193,019.91	\$48,568.00	\$248,478.16	\$3,490,066.07
Amount Paid To Date	\$2,010,613.92	\$29,826.54	\$147,973.46	\$2,188,413.92
Net Allocation	\$1,182,405.99	\$18,741.46	\$100,504.70	\$1,301,652.15
Payment Request Percentage	90.838861 %	1.439821 %	7.721318 %	100.000000 %
Portion Of Funds Requested	\$1,173,085.92	\$18,593.74	\$99,712.49	\$1,291,392.15

* Funds are not paid through this request as they are received by other means.

8. Final Expenditure Report (FER)

Districts/LEAs complete the FER in the same way as the other programs.

The Schoolwide Pool FER mirrors the budget by function and object code. The last approved budget amount is at the top of each cell. The LEA enters the actual cumulative expenditure data.

The Total Expended minus Total Amount Paid to Date determines Final Payment.

[ESEA Consolidated FER Submittal and Approval page](#)

Funding Application: ESEA Consolidated - FER Submittal and Approval Version: Initial Status: Payment Number Processed

Final Expenditure Summary

Program	Budgeted Amount	Total Expended	Total Amount Paid to Date	Final Payment
Title I	\$34,740.00	\$20,989.84	\$20,989.84	\$0.00
Schoolwide Pool	\$3,561,735.06	\$3,561,735.06	\$3,561,735.06	\$0.00
Title I.C	\$0.00	\$0.00	\$0.00	\$0.00
Title I.D - LEA	\$0.00	\$0.00	\$0.00	\$0.00
Title II.A	\$0.00	\$0.00	\$0.00	\$0.00
Title III Immigrant	\$0.00	\$0.00	\$0.00	\$0.00
Title III - LEP	\$0.00	\$0.00	\$0.00	\$0.00
Title VI.B	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL	\$3,596,475.06	\$3,582,724.90		

[Distribution of Expenditures by Funding Source](#)

[Schoolwide Pool FER](#)

Once the LEA has completed the grid, click "save". The LEA can view the breakdown of payment by clicking on the "View Schoolwide Pool Details" link.

Funds Available: \$3,561,735.06

Administration Costs Rate: 100.00 % Restricted Cost Rate: 2.04 %

[View Schoolwide Pool Details](#)

	6100 Certificated Salaries	6150 Noncertificated Salaries	6200 Employee Benefits	6300 Purchased Services	6400 Materials & Supplies	6500 Capital Outlay	6600 Other	Total
1000 Instruction	2235311.40 2235311.40	0.00 0.00	738524.77 738524.77	81300.01 81300.01	170307.67 170307.67	0.00 0.00	0.00 0.00	3225443.85 3225443.85
2000 Support Services	0.00 0.00	249794.15 249794.15	76237.06 76237.06	10260.00 10260.00	0.00 0.00	0.00 0.00	0.00 0.00	336291.21 336291.21
3000 Community Services	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00
4000 Facilities Acquisition and Construction	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00
5000 Long and Short Term Debt	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00
Program Costs Subtotal	2235311.40 2235311.40	249794.15 249794.15	814761.83 814761.83	91560.01 91560.01	170307.67 170307.67	0.00 0.00	0.00 0.00	3561735.06 3561735.06

Schoolwide Pool Allocation Report – FER page

District/LEA: 014-126 NORTH CALLAWAY CO. R-I Year: 2014-2015

Funding Application: Schoolwide Pool Allocation Report - Final Expenditure Request Version: Initial Status: Payment Processed

Payment Distribution Across Funding Streams

	State-Loc*	TII.A	TI.A	Total
Amount Budgeted (INITIAL)	\$3,193,020.77	\$68,870.12	\$299,844.17	\$3,561,735.06
Amount Paid To Date	\$3,069,459.63	\$66,205.04	\$288,241.02	\$3,423,905.69
Net Allocation	\$123,561.14	\$2,665.08	\$11,603.15	\$137,829.37
Final Expenditure Request Percentage	89.647903 %	1.933608 %	8.418489 %	100.000000 %
Final Distribution of Funds	\$123,561.14	\$2,665.08	\$11,603.15	\$137,829.37

* Funds are not paid through this request as they are received by other means.

9. Distribution of Funds

The FER Summary page details the total expenditures for each ESEA Consolidated program.

Funding Application: ESEA Consolidated - FER Submittal and Approval Version: Initial Status: Payment Processed Number

Final Expenditure Summary

Program	Budgeted Amount	Total Expended	Total Amount Paid to Date	Final Payment
Title I	\$34,740.00	\$20,989.84	\$20,989.84	\$0.00
Schoolwide Pool	\$3,561,735.06	\$3,561,735.06	\$3,561,735.06	\$0.00
Title I.C	\$0.00	\$0.00	\$0.00	\$0.00
Title I.D - LEA	\$0.00	\$0.00	\$0.00	\$0.00
Title II.A	\$0.00	\$0.00	\$0.00	\$0.00
Title III Immigrant	\$0.00	\$0.00	\$0.00	\$0.00
Title III - LEP	\$0.00	\$0.00	\$0.00	\$0.00
Title VI.B	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL	\$3,596,475.06	\$3,582,724.90		

[Distribution of Expenditures by Funding Source](#)

District/LEA: 014-126 NORTH CALLAWAY CO. R-I Year: 2014-2015

Funding Application: ESEA Consolidated - FER Summary Version: Initial Status: Payment Processed

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Distribution of Expenditures by Funding Source

	TI.A	TI.C	TI.D-LEA	TII.A	TIII-Imm	TIII-LEP	TVI.B	Other Schoolwide Pool	FER Program Totals
TI.A	\$20,989.84	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$20,989.84
SW Pool	\$299,844.17	\$0.00	\$0.00	\$68,870.12	\$0.00	\$0.00	\$0.00	\$3,193,020.77	\$3,561,735.06
TI.C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TI.D-LEA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TII.A	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TIII-Imm	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TIII-LEP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TVI.B	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total by Fund Source	\$320,834.01	\$0.00	\$0.00	\$68,870.12	\$0.00	\$0.00	\$0.00	\$3,193,020.77	\$3,582,724.90

10. Approval of the FER and Carryover

Some grant programs allow unspent funds to be carried over from one year to the next and may be included in the Districts/LEAs current funds available for budgeting in the new year. Note that carryover does not apply to programs outside of DESE such as State/local. DESE's approval of the FER calculates carryover. If programs outside ESEA Consolidated are in the Pool, DESE must approve their FER before ESEA. This also includes districts/LEAs that participate in the Blended funding program.

Based on the information below, 2014-15 allocation subtotal of \$334,321.17 minus total Title I expenditures of \$320,834.01 equals 2015-16 carryover of \$13,487.16 in Title I (parent program)

2014-2015 Current Funds Available

Funding Application: Current Funds Available

- ▶ ePeGS Homepage
- ▶ Planning Tool
- ▼ Funding Application Menu
 - ▶ **Current Funds Available**
 - ▶ Career Education
 - ▶ School Improvement
 - ▶ Special Education
 - ▶ Teacher Quality & Urban Education
 - ▶ DESE Supervisor Approval
 - ▶ Awaiting Approval
 - ▶ ESEA MOE
- ▶ Report Menu
- ▶ Core Assurances
- ▶ Maintenance
- ▶ DESE Web Application Menu
- ▶ Logon/Logoff

Select the program(s) to be displayed

Available Programs		Selected Programs
AP/IB exam fee reimbursement	▶▶	ESEA Consolidated
MO Afterschool Reading	▶▶	State and Local Funds
Child Care	▶▶	
Parents as Teachers	▶▶	

Refresh Display

Allocations	T.I.A	SW Pool	T.I.C	T.I.D-LEA	T.I.I.A
1 Original Allocation	\$265,782.00	\$0.00	\$0.00	\$0.00	\$47,180.00
2 Allocation Adjustments	\$0.00		\$0.00	\$0.00	\$1,201.00
3 Carryover	\$68,539.17	\$0.00	\$0.00	\$0.00	\$21,690.12
4 Carryover Adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5 Allocation Sub Total (Line 1 + Line 2 + Line 3 + Line 4)	\$334,321.17	\$0.00	\$0.00	\$0.00	\$70,071.12

2014-2015 Distribution of Funds

District/LEA: 014-126 NORTH CALLAWAY CO. R-1 Year: 2014-2015

Funding Application: ESEA Consolidated - FER Summary Version: Initial Status: Payment Processed

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Distribution of Expenditures by Funding Source

	T.I.A	T.I.C	T.I.D-LEA	T.I.I.A	T.I.II-Imm	T.I.II-LEP	T.VI.B	Other Schoolwide Pool	FER Program Totals
T.I.A	\$20,989.84	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$20,989.84
SW Pool	\$299,844.17	\$0.00	\$0.00	\$68,870.12	\$0.00	\$0.00	\$0.00	\$3,193,020.77	\$3,561,735.06
T.I.C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
T.I.D-LEA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
T.I.I.A	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
T.I.II-Imm	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
T.I.II-LEP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
T.VI.B	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total by Fund Source	\$320,834.01	\$0.00	\$0.00	\$68,870.12	\$0.00	\$0.00	\$0.00	\$3,193,020.77	\$3,582,724.90

2015-2016 Current Funds Available

	Allocations	TIA	SW Pool	TI.C	TI.D-LEA	TII.A
1	Original Allocation	\$265,808.00	\$0.00	\$0.00	\$0.00	\$47,367.00
2	Allocation Adjustments	\$0.00		\$0.00	\$0.00	\$0.00
3	Carryover	\$13,487.16	\$0.00	\$0.00	\$0.00	\$1,201.00
4	Carryover Adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5	Allocation Sub Total (Line 1 + Line 2 + Line 3 + Line 4)	\$279,295.16	\$0.00	\$0.00	\$0.00	\$48,568.00

11. MOSIS Coding

All staff paid through the Schoolwide pool program should be coded in MOSIS using Program Code 13.

12. Equipment Inventory

Equipment purchased should be coded to the LEA inventory records as purchased with Schoolwide pool funds.

13. Time and Effort Requirement

An employee who is paid 100% with funds from the Schoolwide pool is not required to file a Semi-annual certification. Because Federal funds are consolidated with State and local funds in a single consolidated schoolwide pool, there is no distinction between staff paid with Federal funds and staff paid with State or local funds. The Schoolwide pool is considered a single cost objective.

14. Period of Availability/Obligation

The Period of Availability/Obligation for Schoolwide Pool applies for all the activities within the Pool. LEA must maintain records that enable it to know the amounts of funds from Federal, State, and local sources that the LEA allocates to the school and that are combined in the consolidated schoolwide Pool. The LEA could then apportion the funds based on the percent of funds contributed to the pool from each source.

15. Appendix

[View Missouri's Schoolwide Pool web application](#)

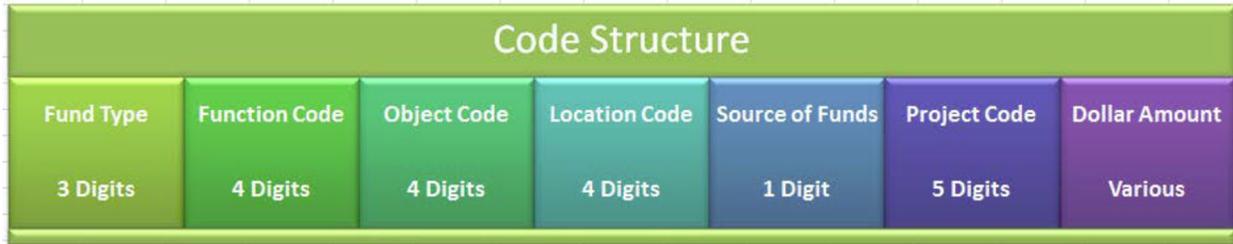
Following is the link and directions to view Missouri's Schoolwide Pool web application.

<https://apps.dese.mo.gov/webLogin/login.aspx>

- Select **View Public Applications**
- Under DESE Web Applications, select **ePeGS**
- Using the dropdown list, highlight **014-129 Fulton 58** and "Select"
- Select **Funding Application Menu**
- Go to **Quality Schools** and select **Show** to display programs
- Select **ESEA Consolidated**
- Select **Budget Application**, then latest approved revision
- The bottom of the **ESEA Consolidated – Funds Available** page displays Schoolwide Pool details. Note the program amounts not in the Schoolwide Pool
- On the left hand navigation, select the solid right arrow to expand **Title I.A BOA**
- In order to **Contribute to SW Pool**, the LEA makes the selection on Step 4 of the Breakdown of Allocations (BOA)
- The **Schoolwide Pool Funding** page brings the Title I building allocations from Step 4. In addition to Title I, State and Local Funds are required. Other programs are optional. The LEA provides building level funds for each of the pooled Schoolwide buildings. Note the **Percentage of the Pool Total**.
- The **Schoolwide Pool** budget must match the **Total Distributed to the Schoolwide Pool**
- The **Final Expenditure Report** (FER) is available by selecting **Year: 201x-201x**. Within each cell, the FER displays the budget on top and entered expenditure on the bottom.
- The **View Schoolwide Pool Details** links to the distribution across programs.

Missouri's Accounting Manual

The Missouri Accounting Manual provides detailed descriptions for each function code and may be found at <http://dese.mo.gov/financial-admin-services/school-finance/mo-financial-accounting-manual>. The accounting structure changes starting July 1, 2018. The Accounting Code Overview is available at <https://dese.mo.gov/financial-admin-services/school-finance/fy-2019-accounting-changes>.



DESE Contact Information

ESEA Finance <http://dese.mo.gov/financial-admin-services/eseanclb-finance>

Federal Programs <http://dese.mo.gov/quality-schools/federal-programs/staff-contacts>

Schoolwide Resources

ESSA Title I, Part A: Schoolwide Guidance

<https://dese.mo.gov/quality-schools/federal-programs/federal-legislation-guidance>

Title I Supplement, not Supplant Non-Regulatory Informational Document

<https://dese.mo.gov/financial-admin-services/esea-finance/esea-fiscal-requirements-and-monitoring>

USED March 2006 Designing Schoolwide Programs Guidance

http://dese.mo.gov/sites/default/files/Schoolwide_Plan_03_06.pdf

USED February 2008 Title I Fiscal Issues Guidance

http://dese.mo.gov/sites/default/files/guidance_feb2008.pdf