



American Recovery and Reinvestment Act (ARRA)

Oklahoma Implementation Guide

Title I, Part A ARRA

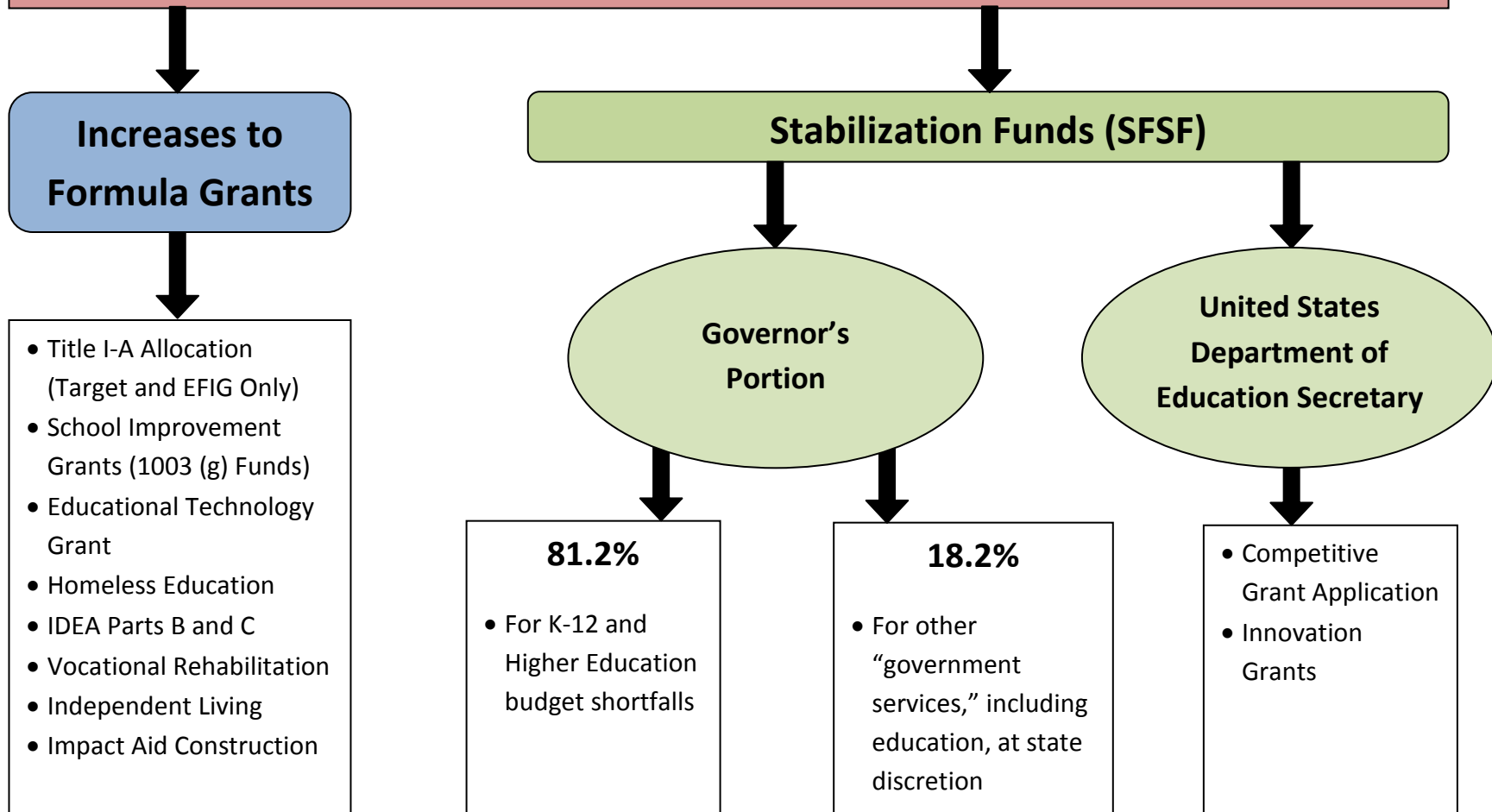
IDEA Part B ARRA

American Recovery and Reinvestment Act (ARRA) Oklahoma Implementation Guide Introduction

On April 1, 2009, the United States Secretary of Education Duncan released guidance pertaining to the State Fiscal Stabilization Funds (SFSF), Title I, Part A ARRA grants and the Individuals with Disabilities Education Act (IDEA) grant funds appropriated through the ARRA. The SFSF, IDEA and Title I, Part A are the largest sources of funding Oklahoma will receive through ARRA. There are smaller grant opportunities like the National School Lunch Equipment program and McKinney-Vento Homeless Education Grants. Initial information on some programs and additional guidance on other programs are expected from the United States Department of Education (USDE) in the coming weeks and months. Oklahoma State Department of Education (OSDE) will post information on our Web site as it becomes available and encourages interested parties to also check the USDE Web site regularly at <http://www.ed.gov/policy/gen/leg/recovery/index.html>. This Oklahoma ARRA Implementation Guide includes Oklahoma districts' Frequently Asked Questions (FAQs) and OSDE Answers, OSDE communication to districts, USDE fact sheets and guidance and contact information. This guide will be updated as new information is provided from USDE to assist districts with effective and accountable implementation of ARRA.

The overall goals of the ARRA are to stimulate the economy in the short term and invest in education and other essential public services to ensure the long-term economic health of our nation. The success of the education part of the ARRA will depend on the shared commitment and responsibility of students, parents, teachers, principals, superintendents, education boards, college presidents, state school chiefs, governors, local officials, and federal officials. Collectively, we must advance ARRA's short-term economic goals by investing quickly, and we must support ARRA's long-term economic goals by investing wisely, using these funds to strengthen education, drive reforms, and improve results for students from early learning through college.

American Recovery and Reinvestment Act





American Recovery and Reinvestment Act (ARRA) Guiding Principles

Four principles guide the use and distribution of all American Recovery and Reinvestment Act (ARRA) funds. Title I, Part A ARRA and IDEA, Part B ARRA have additional guidelines for use of funds that differ, in some cases, from the State Fiscal Stabilization Funds (SFSF) (Governor's Portion).

1. **Spend funds quickly to save and create jobs.** ARRA funds will be distributed quickly to states, local educational agencies (LEAs), and other entities in order to avert layoffs and create jobs. States and LEAs in turn are urged to move rapidly to develop plans for using funds, consistent with the law's reporting and accountability requirements, and to promptly begin spending funds to help drive the nation's economic recovery.
2. **Improve student achievement through school improvement and reform.** ARRA funds should be used to improve student achievement and help close the achievement gap. In addition, the State Fiscal Stabilization Funds (SFSF) program requires progress on four reforms authorized under the bipartisan Elementary and Secondary Education Act (ESEA) and the America Competes Act of 2007:
 - a. Making progress toward rigorous college- and career-ready standards and high-quality assessments that are valid and reliable for all students, including English language learners and students with disabilities;
 - b. Establishing PreK-to-college-and-career data systems that track progress and foster continuous improvement;
 - c. Making improvements in teacher effectiveness and in the equitable distribution of qualified teachers for all students, particularly students who are most in need; and
 - d. Providing intensive support and effective interventions for the lowest-performing schools.
3. **Ensure transparency, reporting, and accountability.** To prevent fraud, waste, and abuse; support the most effective uses of ARRA funds; and accurately measure and track results, recipients must publicly report on how funds are used. Due to the unprecedented scope and importance of this investment, ARRA funds are subject to additional and more rigorous reporting requirements than normally apply to grant recipients.
4. **Invest one-time ARRA funds thoughtfully to minimize the "funding cliff."** ARRA represents a historic infusion of funds that is expected to be temporary. Depending on the program, these funds are available for only two to three years. These funds should be invested in ways that do not result in unsustainable continuing commitments after the funding expires.

American Recovery and Reinvestment Act (ARRA)

Fiscal Information

1. What is the State Allocation for the Title I, Part A ARRA?

On April 1, 2009, the Oklahoma State Department of Education (OSDE) received allocations under the Title I, Part A ARRA. Oklahoma's total includes:

\$109,442,502 Title I, Part A ARRA Appropriation

2. What is the State Allocation for IDEA, Part B ARRA?

On April 1, 2009, the Oklahoma State Department of Education (OSDE) received allocations under the IDEA, Part B ARRA. Oklahoma's total includes:

\$147,924,906 IDEA, Part B ARRA Appropriation

3. What is the period of availability for Title I, Part A ARRA funds?

Title I, Part A ARRA funds are FY2009 (Federal Fiscal Year) funds. Accordingly, they have an initial period of availability through September 30, 2010. Title I, Part A ARRA funds that are not obligated by that date remain available for obligation by LEAs (subject to the carryover limitation in section 1127 of the ESEA) until September 30, 2011. (EDGAR) at 34 C.F.R. 76.707.

[Available at <<http://www.ed.gov/policy/fund/reg/edgarReg/edgar.html>>.]

United States Department of Education (USDE) April, 2009 Guidance C-13

4. What is the period of availability for IDEA, Part B ARRA funds?

IDEA, Part B ARRA funds are FY2009 (Federal Fiscal Year) funds. Accordingly, they have an initial period of availability through September 30, 2010. IDEA, Part B ARRA funds that are not obligated by that date remain available for obligation by LEAs (subject to the carryover limitation in Section 76.709 of the IDEA) until September 30, 2011. Education Department General Administration Regulations (EDGAR) at 34 CFR 76.707.

[Available at <<http://www.ed.gov/policy/fund/reg/edgar.html>>.]

NOTE for Period of Availability for Title I, Part A ARRA and IDEA, Part B ARRA

The first 50% of funding for Title I, Part A ARRA and IDEA, Part B ARRA, and the second 50% by September 30, 2009, is the total ARRA stimulus amount that districts will receive for these formula grants. **There will be no additional allocations for ARRA for these formula grants.** There are different time frames for the State Fiscal Stabilization Fund (SFSF) (Governor's Portion of ARRA stimulus money) and competitive grants under ARRA.

5. When do the Title I, Part A ARRA funds need to be spent?

Title I, Part A ARRA funds are considered FY2009 (Federal Fiscal Year) funds. **This includes the total of the first 50% allocated in April 2009, and the second 50% allocated by September 30, 2009.** An LEA must obligate at least 85% of these ARRA funds by September 30, 2010. Any remaining Title I, Part A ARRA funds will be available for obligation until September 30, 2011. All funds must be liquidated by December 31, 2011.

6. Do comparability and maintenance of effort requirements apply to the use of Title I, Part A ARRA funds?

Yes. All comparability and maintenance of effort requirements apply.

7. Do the supplement not supplant requirements apply to Title I, Part A ARRA funds?

Yes. All supplement not supplant provisions apply.

8. How can my district avoid supplanting when allocating Title I, Part A ARRA funds?

To determine if your district is in danger of supplanting when allocating Title I funds, ask the following questions:

- Does the district use Title I funds to provide services that the district is required to make available under state, local, or other federal law?
- Does the district use Title I funds to provide services that it provided in the prior year with nonfederal funds?
- Does the district use Title I funds to provide services for children participating in a Title I program or in Title I school that it provides with nonfederal funds to children in non-Title I schools?

If the answer is “yes” to any of these questions, your district may be in danger of supplanting. Please contact the Title I office at the Oklahoma State Department of Education for more information.

9. What is the process for receiving the first 50% of Title I, Part A ARRA and IDEA, Part B ARRA?

To ensure compliance with federal guidelines and expectations, district superintendents are required to **sign and submit assurances**. The assurances require districts to use the funds in accordance with all Title I, Part A ARRA and IDEA Part B ARRA guidelines; report in a timely manner; allow audits; acknowledge these funds are one-time investments; and comply with 34 CFR 76.301 of the Education Department General Administration Regulations (EDGAR) and General Education Provisions Act (GEPA).

Please Fax Title I, Part A ARRA assurances to:

Oklahoma State Department of Education
Office of Standards and Curriculum
Title I Office – Title I, Part A ARRA Assurances
FAX: (405) 521-2998

Please Fax IDEA, Part B ARRA assurances to:

Oklahoma State Department of Education
Special Education Services
IDEA, Part B ARRA Assurances
FAX: (405) 522-3503

When the assurances are signed and returned by the district superintendent, the first 50% of the district's allocations for Title I, Part A and IDEA, Part B will be transferred electronically to the district bank account.

10. When and how will I receive my stimulus funds?

Funds will be electronically transferred into your general fund account after the Oklahoma State Department of Education (OSDE) receives the district's signed assurance statements.

11. Will Title I, Part A ARRA funds be on a claims reimbursement basis?

No

12. How will I account for the funds I receive?

Beginning June 23, 2009, the district will be required to send the Oklahoma State Department of Education a Federal Program Expenditure Report on expenditures for the previous month. The first report will include all expenditures between February 17, 2009, and May 31, 2009, inclusively. The due date schedules for these reports are in the June 5, 2009, Blue Banner Expenditure Reports letter on the State Department of Education Web site.

13. Do I have to establish a new bank account for the ARRA funds, or if I leave the funds in my general bank account how do I calculate the interest earned? If I return the funds what will be the function and object?

No, you do not have to establish a separate account.

“Funds received by the federal government for current expense purposes shall likewise be added to the appropriation of the general fund...”

Oklahoma Statutes Title §70-18-104

“The Board of Education shall, each month, set aside funds to an operating account and to an investment account.”

Oklahoma Statutes Title §70-5-115

Interest earned on advances: Except for interest earned on advances of funds exempt under the Intergovernmental Cooperation Act (31 U.S.C. 6501 et seq.) and the Indian Self-Determination Act (23 U.S.C. 450), grantees and subgrantees shall promptly, but at least quarterly, remit interest earned on advances to the Federal agency. The grantee or subgrantee may keep interest amounts up to \$100 per year for administrative expenses.

34CFR Subtitle A (7-1-03 Edition) § 80.21 – Authority: 20 U.S.C. 3474; OMB Circular A-102

The amount will be returned using function 8100 and object 930.

14. Are there rules that govern the amount of Title I, Part A ARRA funds that an SEA or LEA may draw down at any one time?

Yes. An SEA must have an effective system for managing the flow of funds that ensures that it and its LEAs are able to draw down funds as needed to pay program costs but that also minimizes the time that elapses between the transfer of the funds and their disbursement by the SEA or LEAs, in accordance with U.S. Department of the Treasury regulations at 31 C.F.R. Part 205. (See 34 C.F.R. § 80.21(b).) An SEA and LEA must promptly, but at least quarterly, remit to USDE interest earned on advances. (34 C.F.R. § 80.21(i).) USDE will take appropriate actions against SEAs and LEAs that fail to comply with this requirement.

15. Are there rules that govern the amount of IDEA, Part B ARRA funds that an SEA or LEA may draw down at any one time?

Yes. An SEA must have an effective system for managing the flow of funds which ensures that it and its LEAs are able to draw down funds as needed to pay program costs but that also minimizes the time that elapses between the transfer of the funds and their disbursement by the SEA or LEA, in accordance with U.S. Department of the Treasury regulations at 31 CFR Part 205. (See 34 CFR §80.21(b).) An SEA and LEA must promptly, but at least quarterly, remit to USDE interest earned on advances. (34 CFR §80.21(i)) The Department will take appropriate actions against grantees and subgrantees that fail to comply with this requirement.

16. What is required if interest is earned on advance of funds?

Except for interest earned on advances of funds exempt under the Intergovernmental Cooperation Act (31 U.S.C 6501 et seq.) and the Indian Self-Determination Act (23 U.S.C 450), grantees and subgrantees shall promptly, but at least quarterly, remit interest earned on advances to the federal agency. The grantee or subgrantee may keep interest amounts up to \$100 per year for administrative expenses.

34CFR Subtitle A (7-1-03 Edition) § 80.21 – Authority: 20 U.S.C 3474: OMB Circular A-102

17. Do I have to spend and report my funds by site code?

Yes, and site code 050 will not be allowed. Your monthly Federal Program Expenditure Report (same report as you file for all other federal funds through OSDE) may be faxed or mailed to SDE, Financial Accounting Office.

We will require the site code to be listed on all encumbrances for the ARRA expenditures and reported to OSDE electronically through the OCAS system at a later date. If an employee is serving two sites the salary must be prorated between the two schools. (Example: The code would have two records on the salary as well as the benefits for a teacher serving at-risk students from Wilson Elementary and also Monroe Elementary.)

9-11-516-1000-110-429-1139-210-105 \$20,000

9-11-516-1000-110-429-1139-210-115 \$20,000

18. Do I have to spend the first 50% of ARRA funds by June 30, 2009?

No.

19. Can I split an invoice and pay part from the 2009 year and part from the 2010 year, if my allocation for 2009 is not sufficient to purchase the item?

You could complete a lease/purchase agreement and then make the first payment in 2009, with a renewable clause for the second payment in 2010.

20. May LEAs use the flexible authority available under IDEA, section 613(a)(2)(C) (34 CFR §300.205) to reduce their local, or state and local, expenditures for special education and related services? If so, how?

Under certain circumstances, in accordance with IDEA section 613(a)(2)(C), in any fiscal year that an LEA's subgrant allocation exceeds the amount that the LEA received in the previous fiscal year, that LEA may reduce the level of local, or state and local, expenditures otherwise required by the LEA MOE requirements (in IDEA, section 613(a)(2)) by up to 50 percent of the increase in the LEA's subgrant allocation. (See D-7 through D-12 for more information.) The LEA must spend the 'freed-up' local or, state and local, funds on activities that are authorized under the Elementary and Secondary Education Act (ESEA) of 1965.

21. How can an LEA determine that it is eligible to reduce its state and local effort by up to 50 percent of the increase in its subgrant allocation? (Revised April 13, 2009 - IDEA Part B)

The first step for an LEA that is considering taking advantage of this flexibility is to compare the total Federal subgrant allocation the LEA received under the Part B Grants to States program in FY 2008 with the total subgrant Grants to States allocation they expect to receive in FY 2009 (including both the regular IDEA Part B LEA Grants to States subgrant allocation *and* any Part B IDEA Grants to States ARRA funds that the LEA receives). If the total Federal subgrant allocation under the Part B Grants to States program received by an LEA in FY 2009 exceeds the amount received by that LEA in FY 2008 under that program, the LEA may be eligible to reduce the level of local, or state and local, special education expenditures otherwise required, by up to 50 percent of this increase.

There are other provisions of the IDEA that limit whether an LEA may reduce local effort under IDEA section 613(a)(2)(C) (34 CFR §300.205). Under IDEA section 616(a) (34 CFR

§300.600(a)(2)), SEAs are required to make determinations annually about the performance of each LEA using the following categories: Meets Requirements, Needs Assistance, Needs Intervention, and Needs Substantial Intervention. Under 616(f) (34 CFR §300.608(a)), if in making its annual determinations, an SEA determines that an LEA is not meeting the requirements of Part B, including meeting targets in the state's performance plan, the SEA *must* prohibit that LEA from reducing its MOE under IDEA section 613(a)(2)(C) for any fiscal year. Therefore, an SEA must prohibit an LEA from taking advantage of the MOE reduction under IDEA section 613(a)(2)(C) if the LEA's determination is Needs Assistance, Needs Intervention, or Needs Substantial Intervention.

Also, IDEA section 613(a)(2)(C)(iii) requires an SEA to prohibit an LEA from reducing its MOE if the SEA has taken responsibility for providing a FAPE in the LEA because the LEA is unable to establish and maintain programs of FAPE, or the SEA has taken action against the LEA under IDEA section 616. Finally, an LEA that is required to use 15 percent of its IDEA Part B allocation on CEIS because the SEA identified the LEA as having significant disproportionality under 34 CFR §300.646, will not be able to reduce local MOE under IDEA section 613(a)(2)(C).

22. Will I be penalized on my General Fund Carryover Balance or Administrative Cost?

ARRA funds will not affect your General Fund Balance Penalty or your Administrative Cost Penalty because federal dollars are exempt from the calculation.

“... Provided, no such federal aid estimated shall be used in any way to reduce the State Foundation Aid or Incentive Aid for such school districts.”

Oklahoma Statutes § 70-18-104

23. Does the SFY2009 carryover limitation apply to the first 50% of the ARRA funds allocated in April 2009?

The first 50% of ARRA funds not spent or encumbered by June 30, 2009, will not affect your 15% carryover of SFY (State Fiscal Year) 2009 funds. The ARRA funds are considered SFY- 2010 funds. An LEA must obligate at least 85% of the ARRA funds by September 30, 2010. Any remaining ARRA funds will be available for obligation until September 30, 2011.

24. Will carryover be allowed?

Yes. This does not apply to June 30, 2009, carryover. Carryover is allowed for ARRA programs but certain restrictions on carryover amounts may apply for different programs. Furthermore, all ARRA Title I funds will be available until September 30, 2011. No carryover of these funds will be allowed after that date.

25. Will there be a limitation on the amount of carryover?

The same rules apply to ARRA Title I funds as to regular Title I funds – minimum of 85% of the allocation must be spent or obligated within the current fiscal year and 15% or less can be carried over into next fiscal year. For example, if the LEA's state fiscal year FY2010 ARRA

Title I, Part A allocation is \$135,000 and the FY2010 Title I Part A “regular” allocation is \$146,000, the total LEA state fiscal year FY2010 Title I, Part A allocation is \$281,000. The LEA must expend or obligate at least \$238,850 (85%) by September 30, 2010. The carryover unobligated amount, \$42,150 (15%) or less, may be applied for in state fiscal year FY2011. Title I funds and ARRA Title I funds are subject to the carryover requirements regardless of when the funds are accessed.

26. Is there be a limitation on the amount of carryover for IDEA, Part B ARRA?

IDEA, Part B ARRA allocations have no restrictions on the amount of carryover and will be available until September 30, 2011.

27. How can ARRA Title I funds be used?

ARRA Title I funds must be used in accordance with all components of Title I. The ARRA does not provide any flexibility in this regard.

28. Can ARRA Title I, Part A funds be used to support activities that were previously supported with non-federal funds without violating the supplement, not supplant requirement?

Generally, an LEA may not use Title I, Part A funds for activities that it would have conducted in the absence of Title I, Part A funds. Several situations give rise to a presumption of supplanting (i.e., a presumption that the LEA would conduct the activity with non-federal funds if it had no Title I, Part A funds available): (1) the activity is required by local, state, or other federal law; (2) the LEA conducted the activity in the prior year with non-federal funds; or (3) the LEA uses non-federal funds to provide the same activity for non-Title I students or in non-Title I schools that it provides with Title I, Part A funds for Title I students in Title I schools.

The use of ARRA Title I, Part A funds for an activity that an LEA provided in the prior year with non-federal funds generally gives rise to a presumption that the LEA would have continued to use non-federal funds to conduct the activity this year in the absence of ARRA Title I, Part A funds. Therefore, the use of Title I, Part A funds for that activity would constitute supplanting. The LEA may overcome this presumption, however, under certain conditions. See the U.S. Department of Education’s ARRA Title I guidance for more information at <<http://www.ed.gov/policy/gen/leg/recovery/guidance/title-i.doc>>.

29. Will current Title I, Part A requirements and set-asides (i.e.,` transportation, choice, SES services) be required for the stimulus funds or will they be treated separately?

Based on current information, we expect all existing title I requirements will remain in effect for these stimulus funds. Waivers may be a possibility, based on guidance from the USDE.

30. Are there details on exceptions to normal Title I and IDEA restrictions?

In general, all programmatic and fiscal requirements of existing programs administered by the USDE, such as IDEA and Title I, will apply to the corresponding additional funds provided under ARRA. This includes the types of allowable expenses as well as maintenance of effort and “supplement not supplant” requirements. In those instances where ARRA provides for an exception to or a waiver of the existing requirements, additional details will be provided as they become available. In addition, normal federal requirements governing the expenditure of grant funds, including OMB circulars A-87, A-102, and A-133, will apply to all ARRA grants.

31. Will LEAs with significant disproportionality based on race and ethnicity be required to set aside 15% of the IDEA Part B ARRA funds plus the IDEA regular FY2009 funds for comprehensive Coordinated Early Intervening Services (CEIS) including Response to Intervention (RtI) under IDEA Section 618(d)?

Yes. States are required to collect and examine data to determine if LEAs have significant disproportionality based on race and ethnicity in the identification of children as children with disabilities, the identification of children with specific impairments, the placement in particular education settings, and the incidence, duration, and type of disciplinary actions. States must require an LEA with significant disproportionality to utilize 15% of the LEA’s total amount of IDEA Part B funds for comprehensive CEIS. The 15% is calculated based on the aggregate of the Grants to States and Preschool Grants amounts for both the regular IDEA awards and the IDEA ARRA awards. (See OSEP Memo 07-09, April 24, 2007, and OSEP Memo 08-09, July 28, 2008, for further information on funds for CEIS when significant disproportionality exists at <<http://www.ed.gov/policy/speced/guid/idea/letters/2007-2/index.html>>.) LEAs that are required to use the full 15% for CEIS will not be able to take advantage of any of the flexibility for local MOE reduction that would otherwise be available under IDEA section 613(a)(2)(C).

32. May IDEA funds, including IDEA Part B ARRA funds be used for CEIS?

Yes. LEAs may choose to use up to 15% of the total of the LEA’s regular and ARRA Part B Grants to States and Preschool Grants awards to implement CEIS to students in Kindergarten through Grade 12 who have not been identified as needing special education and related services, but who need additional academic and behavioral support to succeed in a general education environment. The funds set aside for CEIS may be used by the LEA in FY2009 or in both FY2009 and FY2010, as long as the FY2009 funds are obligated by September 30, 2011. If an LEA seeks both to set aside funds for CEIS and to take advantage of the flexibility to reduce its local expenditures for special education under section 613(a)(2)(C), the LEA must ensure that the amount it uses for CEIS does not exceed the maximum amount that could be set aside for CEIS (i.e., 15% of the total of its Part B allocations) minus the amount by which it seeks to reduce its MOE. Alternatively, the LEA may choose to take full advantage of the flexibility to reduce its MOE and use the freed-up local funds for early intervening services for children at risk of school failure without additional support.

33. How will the ARRA fund be included in the calculation for the proportionate share of IDEA funds for services to parentally placed private school children?

In calculating the proportionate share required under IDEA section 612(a)(10)(A)(i)(I), an LEA must first aggregate the FY2009 funds received under the Grants to States regular and ARRA awards and apply the formula outlined in 34 CFR §300.133 to the aggregated amount. Similarly, for children aged 3-5, the proportionate share is based on the total FY2009 funds received under the Preschool Grants regular and ARRA awards.

34. Where can we get updated information?

OSDE's ARRA Web site at: <<http://www.sde.state.ok.us>>

USDE's Web site at: <<http://www.ed.gov/policy/gen/leg/recovery/index.html>>

PROPOSED SUMMARY OF FISCAL YEAR 2009 – 2010

OCAS MANUAL CHANGES

SECTION A–FISCAL YEAR DIMENSIONS

SECTION C–PROJECT REPORTING DIMENSION DEFINITIONS

Deletions:

- 453*** Temporary Assistance for Needy Families (TANF). CFDA Number 93.558
- 455*** Welfare-To-Work. CFDA Number 17.253

Additions:

- 425*** ARRA (America's Recovery and Reinvestment Act), Carl Perkins
- 459*** ARRA, Work Study
- 533*** ARRA, Title I, Subpart 2, Local Delinquent Program. CFDA Number 84.389
- 534*** ARRA, Title I, Part A, Neglect. CFDA Number 84.389
- 536*** ARRA, Title I, Set Aside School Improvement Grant. CFDA Number 84.389
- 537*** ARRA, Title I, 1003 G Supplemental. CFDA Number 84.377A
- 538*** ARRA, Federal Academic Achievement Awards/Distinguished School Award. CFDA Number 84.389
- 549*** ARRA, Educational Technology
- 597*** ARRA, Title X Part C Homeless
- 622*** ARRA, IDEA Part B, Flow Through. CFDA Number 84.391A
- 624*** ARRA, IDEA Early Intervening Services
- 643*** ARRA, IDEA Preschool Part B. CFDA Number 84.392A
- 692*** ARRA, Adult Education Grant from Local Workforce Investment Board. CFDA Number 17.258
- 693*** ARRA, Youth Grant from Local Workforce Investment Board. CFDA Number 17.259
- 694*** ARRA, Dislocated Worker Grant from Local Workforce Investment Board. CFDA Number 17.260
- 695*** ARRA, Qualified Zone Academy Bonds
- 696*** ARRA, Qualified School Construction Bonds
- 733*** Adult Education Services to Corrections and Institutionalized Individuals. CFDA Number 84.002
- 767*** ARRA, Equipment Assistance Grant, Child Nutrition. CFDA Number 10.579
- 768*** Fresh Fruit/Vegetable Program. CFDA Number 10.582
- 782*** ARRA, Education Stabilization Fund. CFDA Number 84.394
- 783*** ARRA, Government Service Fund. CFDA Number 84.397
- 784*** ARRA, COBRA Co-Payment

Changes:

- 516*** ~~Part F, Comprehensive School Reform.~~ ARRA, Title I, Part A, CFDA Number 84.389
- 458*** ~~Workforce Investment Act (WIA) Incumbent Worker.~~ CFDA Number 17.060
ARRA, Vocational Rehabilitation

**PROPOSED SUMMARY OF FISCAL YEAR 2009 – 2010
OCAS MANUAL CHANGES**

SECTION I–SUBJECT DIMENSION DEFINITIONS

Deletions:

5539 Advanced Placement, Geography.

Additions:

1014 Title I Prekindergarten (a.m.)
1015 Title I Prekindergarten (p.m.)
1016 Title I Prekindergarten (full day)
~~1024 Title I Kindergarten (a.m.)~~
1025 Title I Kindergarten (a.m. or p.m.)
~~1026 Title I Kindergarten (full day)~~

Changes:

1060* High School Special Education (Self-Contained Grade Codes must be used with Program ~~240 or 241~~ 239).

SECTION L–SOURCE OF REVENUE DIMENSION DEFINITIONS

Deletions:

4260* Part F, Comprehensive School Reform. CFDA Number 84.332
4615* Welfare-To-Work. CFDA Number 17.253
4619* Temporary Assistance for Needy Families (TANF). CFDA Number 93.558
4851* Workforce Investment Act (WIA) Incumbent Worker. CFDA Number 17.060

Additions:

4211* ARRA, Title I, Part A. CFDA Number 84.389
4212* ARRA, Title I, 1003 G Supplemental. CFDA Number 84.377A
4320* ARRA, IDEA Part B. CFDA Number 84.391A
4330* ARRA, IDEA Preschool, Part B. CFDA Number 84.392A
4374* ARRA, Educational Technology
4490* ARRA, Title X, Part C, Homeless
4570* ARRA, COBRA Co-Payment
4591* ARRA, Adult Education Grant from Local Workforce Investment Board. CFDA Number 17.258
4592* ARRA, Youth Grant from Local Workforce Investment Board. CFDA Number 17.259
4593* ARRA, Dislocated Worker Grant from Local Workforce Investment Board. CFDA Number 17.260
4614* ARRA, Vocational Rehabilitation
4686* ARRA, Education Stabilization Fund. CFDA Number 84.394
4687* ARRA, Government Service Fund. CFDA Number 84.397
4760* Fresh Fruit/Vegetable Program. CFDA Number 10.582
4770* ARRA, Equipment Assistance Grant Child Nutrition. CFDA Number 10.579
4822* ARRA, Carl Perkins



American Recovery and Reinvestment Act (ARRA) Accountability, Transparency, and Reporting Requirements

1. What is required for Accountability?

LEAs must maintain accurate, complete, and reliable documentation of all Title I, Part A ARRA expenditures. The ARRA contains stringent district reporting requirements by site and requires that information on the uses of funds be available publicly on www.recovery.gov.

USDE April 2009 Guidance E-5

2. What are the ARRA requirements that ensure transparency?

Transparency is an important principle of the ARRA. Each state and district is responsible for ensuring that Title I, Part A recovery funds are used prudently and in accordance with the law. Each LEA receiving Title I, Part A recovery funds shall report a school-by-school listing of per-pupil educational expenditures from state and local sources. Each state and LEA must also report how the Title I, Part A funds are spent. This will be reported at www.recovery.gov. The USDE will issue additional information on these requirements.

3. What are the reporting requirements for Title I, Part A and IDEA, Part B ARRA funds?

District Report by Site on Use of Funds

SEAs and LEAs shall submit reports to include:

- (1) the total amount of recovery funds received from that agency;
- (2) the amount of recovery funds received that were expended or obligated to projects or activities; and
- (3) a detailed list of all projects or activities for which recovery funds were expended or obligated, including—
 - (A) the name of the project or activity;
 - (B) a description of the project or activity;
 - (C) an evaluation of the completion status of the project or activity;
 - (D) an estimate of the number of jobs created and the number of jobs retained by the project or activity.

American Recovery and Reinvestment Act Section 1512

LEA will need to complete periodic reports on the spending of their Title I, Part A ARRA, and IDEA Part B ARRA. Districts need to keep in mind that how these funds are spent must be transparent to the public. The state and every district must report on their Web sites explicitly how these funds are being utilized by site. We will be vigilant with the implementation and oversight of the funds in a manner consistent with ARRA reporting and accountability requirements. We strongly recommend districts do the same.

4. What is the authority of the Office of Inspector General (OIG) related to ARRA funds?

The Offices of Inspector General (OIGs) have significant authority to review, audit, and investigate the use of funds to prevent fraud, waste, and abuse. ARRA establishes the Recovery Accountability and Transparency Board, whose purpose is to coordinate and conduct the oversight of funds and to develop and maintain a public Web site to communicate detailed information about the use of funds.

5. Why is it particularly important to spend these one-time dollars effectively?

These one-time dollars must be used effectively and those uses must be carefully documented so that Oklahoma is well positioned to secure the remaining 50% of Title I, Part A and IDEA dollars and a portion of the Race to the Top funds later this year. The federal guidance is clear that the state's achievement through these early disbursements will be a key factor when Oklahoma is being evaluated for continued formula funding and Race to the Top grant awards. We look forward to demonstrating to USDE that Oklahoma schools have seized this opportunity and risen to the challenge to raise student achievement in Oklahoma.

We ask districts to join us in thinking very creatively and differently with the investment of these funds. The effectiveness of our state reform efforts and the state's success will be solely based on your commitment and progress toward the ARRA guiding principles.

6. What is the OCAS Code for Title I, Part A ARRA?

Oklahoma Cost Accounting System (OCAS) reporting code for Title I, Part A ARRA funds is 516.

Because there are separate reporting requirements with respect to Title I, Part A ARRA funds, the use of those funds must be accounted for, and reported on, separately from an LEA's regular Title I, Part A funds.

USDE April 2009 Guidance E-4

7. What is the OCAS code for IDEA, Part B ARRA?

Oklahoma Cost Accounting System (OCAS) reporting code for IDEA, Part B ARRA flow-through funds is 622. The reporting code for IDEA, Part B ARRA Preschool funds is 643.

Because there are separate reporting requirements with respect to IDEA, Part B ARRA funds, the use of those funds must be accounted for, and reported on, separately from an LEA's regular IDEA, Part B funds.



American Recovery and Reinvestment Act (ARRA)

Suggested Uses of Funds Title I, Part A ARRA IDEA Part B ARRA

Use of Funds

Districts are to use their Title I, Part A recovery funds consistent with the Title I law and regulations, including equitable services to private school students. The Oklahoma State Department of Education strongly encourages districts to consider the types of programs, activities, and strategies that will be most effective in improving students' academic performance in meeting and exceeding state and federal standards. The following pages provide suggested uses of funds.

1. What is the primary intent of ARRA?

As Oklahoma recognizes, the primary intent of the American Recovery and Reinvestment Act of 2009 is to stimulate the economy in the short term and invest in education and other essential public services to ensure the long-term economic health of our nation. Oklahoma's success with the Title I, Part A and IDEA stimulus funds will depend on the shared commitment and **responsibility to invest quickly and wisely**. The state encourages utilizing ARRA funds to not only help stabilize state and local government budgets, but to also **improve student achievement and reduce the achievement gap through school improvement and strategic reform**.

2. Why is strategic planning critical for effective use of ARRA funds?

LEAs have a key role to play while determining the supplemental use of both Title I, Part A and IDEA stimulus funds. This role is not only wise and auditable use of funds, but the way in which we as a state align our reforms to ensure improved teaching and learning. It is important to develop a strategic and sustainable plan to spend these funds in the wisest manner possible. During your planning, LEAs are asked to consider the following:

- Will your expenditure increase student achievement and reduce the achievement gap?
- Do your plans for the funds align with other state and local strategies?
- Will your investment be considered innovative and better position the district to receive additional funds from the state to support continued education reform?

LEAs should consider targeted, effective, and strategic ways to spend ARRA funds in the following areas:

- Teacher Quality and Personnel Shortages
- High Quality Professional Development
- High School Completion and Success

- Effective Use of Technology
- Early Childhood
- Direct Services to Struggling Districts and Sites

3. How can teacher quality and personnel shortages be addressed with ARRA funds?

LEAs should encourage and provide tuition and stipends for teachers who are seeking professional development or furthering their professional knowledge to become highly qualified especially in hard to staff sites. LEAs are also highly encouraged to provide training and additional certifications for both general and special education teachers working with students with disabilities.

LEAs should utilize IDEA funds, as appropriate, to recruit and retain highly qualified personnel in the area of Special Education. Recruitment efforts can include agreements with educator preparation programs to provide supplemental research-based courses in the instruction of students with disabilities.

Retention activities should include content-based mentoring and induction programs, ongoing instructional support for new teachers through expert resources and extra pay for off-duty work. LEAs should also provide additional incentives and support for current special education teachers to become highly qualified in core content areas and incentives to attract highly qualified teachers for struggling schools.

4. How can high quality professional development be provided with these ARRA funds?

A main focus of President Obama's Administration's policies on education is teacher equity. LEAs should use Title I, Part A and IDEA Part B funds to provide high quality, focused, and sustained professional development that is research based and is aligned to the *Priority Academic Student Skills*. This opportunity is immeasurable and allows LEAs to target additional incentives for middle and high school teachers to further develop their content knowledge and/or gain expertise in instructional strategies targeted at closing the achievement gap.

Incentives should include professional development stipends and tuition reimbursements of obtaining additional certifications or training in Special Education, Response to Intervention, and Building Academic Vocabulary among others. Teachers and administrators should also receive training on the appropriate placement of, and appropriate accommodations for, students with disabilities on assessments. LEAs should also provide supplemental training on the implementation of best practices and strategies on the use of data to inform instruction.

5. How can ARRA funds be used to address high school completion and success?

LEAs should target Title I, Part A funds to increase postsecondary readiness. Funds also should be used to provide intensive support around key middle and high school courses that best support students in reading and math. LEAs should fund programs specifically targeting students who demonstrate risk of dropping out or have already dropped out and want to

return and graduate. Eligible uses of funds include intensive reading and math instruction and intervention, academic-based after-school programs, mentoring, individual learning environments, targeted academic and social support and preparation programs aligned with college and career readiness standards.

6. How can ARRA funds be used for effective use of technology to improve student achievement?

The correct use of technology in the classroom can have a critical impact for struggling students. It can be an effective tool to identify, organize, and meet the individual needs of students. LEAs should use technology in the classroom to promote higher-order thinking skills, problem solving, and creativity. It should also be utilized to help teachers monitor student progress, deliver instruction, and provide immediate and targeted interventions in the most efficient manner. Technology can also be used to open up postsecondary career options and can provide teachers the tools to implement a large-scale project-based learning environment for students. LEAs should also consider the development and implementation of data systems that help teachers and administrators identify students at risk of failure or dropping out.

7. How can ARRA funds support Early Childhood programs?

Quality early education is a top priority. LEAs may use Title I, Part A funds to expand an existing half-day Pre-K program to full day, or to start a half-day program in a school not previously served. Title I, Part A funds can also support professional development and training for teachers and fund technical assistance for integrating the components of a high quality early childhood curriculum. This includes early identification of students with special needs, providing early educators research-based strategies to ensure school readiness, and working toward the development and implementation of school readiness integration plans.

8. How can ARRA funds be used to provide direct services to struggling school sites?

LEAs should strategically identify additional activities to target their Title I, Part A funds and IDEA Part B funds (as appropriate) toward an aligned intervention plan for underperforming sites. Efforts should focus on delivering content-based professional development; recruiting, retraining, and further developing highly qualified teachers; providing early childhood education; and integrating technology into the classroom. LEAs should also target funds toward enabling instructional programs and interventions validated by research to directly support underperforming sites and school leadership.

Specific examples include:

- Intensive research-based reading programs;
- Student-based intervention programs like Response to Intervention (RtI); and
- Building capacity at the LEA level to intensify efforts and outreach to parents and students eligible for Supplemental Educational Services.

9. Framing Questions for ARRA spending decisions?

In considering how to best spend ARRA funds, decision makers should consider whether they can answer “yes” to these five questions:

1. **Drive results for students?** Will the proposed use of funds drive improved results for students, including students in poverty, students with disabilities, and English language learners?
2. **Increase capacity?** Will the proposed use of funds increase educators’ long-term capacity to improve results for students?
3. **Accelerate reform?** Will the proposed use of funds advance state, district, or school improvement plans and the reform goals encompassed in ARRA?
4. **Avoid the cliff and improve productivity?** Will the proposed use of funds avoid recurring costs that states, school systems, and schools are unprepared to assume when this funding ends? Given these economic times, will the proposed use serve as “bridge funding” to help transition to more effective and efficient approaches?
5. **Foster continuous improvement?** Will the proposed use of funds include approaches to measure and track implementation and results and create feedback loops to modify or discontinue strategies based on evidence?

Using short-term ARRA funds effectively will require new thinking and thoughtful conversations among state, district, and school leaders, as well as teachers, students, families, and communities. The first step is a careful examination of student achievement data to determine where to focus improvement efforts. Thoughtful planning is a critical element to ensure that funds are spent quickly, but prudently. The following pages contain suggested uses of funds for early learning through high school. The suggested uses are not intended to be a menu of options or a list of “silver bullets,” but rather a starting point for consideration in light of local goals, data, and context. Ultimately, if educators and community leaders focus on a small number of related and reinforcing strategies and apply these substantial one-time resources consistently with their overall plan for increasing student achievement, they are more likely to improve results than with a diffuse or scattershot approach.

Suggested Uses of the Title I, Part A ARRA Funds ARRA Guiding Principles

1. **Save and Create Jobs**
2. **Improve Student Achievement Through School Improvement and Reform**
3. **Ensure Transparency, Reporting and Accountability**
4. **Invest one-time ARRA funds thoughtfully to minimize the “funding cliff.”**

Principle Addressed	Suggested Use of Funds	Example	Consider These Questions
Increased Capacity			
1 and 2	Expand the grade levels that are served by Title I.	Currently K-3 students are served by Title I, Part A. The building will now expand services to K-5 Title I, Part A.	What supplemental staff is needed? What additional resources are needed? NOTE: Teachers required for regular classroom instruction cannot be paid with Title I, Part A funds. Title I teachers are to supplement not supplant instruction.
1, 2, and 4	Provide district and school-level Response to Intervention (RtI) trained facilitators with focus on low-performing schools.	Currently the district does not have staff trained in effective RtI strategies and processes.	What professional development is required? What additional resources are needed?
1 and 2	Provide high quality teachers at low-performing schools to provide highly effective teachers for low-achieving students.	Hire high-performing National Board Certified Teachers (NBCT) teachers in low-performing schools.	What supplemental staff is needed? What additional resources are needed?
1, 2, and 4	Support schoolwide plan implementation with addition of facilitator.	Add an implementation facilitator to oversee the implementation of all phases of the schoolwide plan.	What supplemental staff is needed? What additional resources are needed?
1, 2, and 4	Provide instructional coaches and academic coaches.	Provide a mathematics or reading coach for teachers to provide differentiated strategies for student instruction.	What supplemental staff is needed? What additional resources are needed? How are current services expanded to provide academic support?
1, 2, and 4	Provide facilitator/coach for Professional Learning Community (PLC) implementation.	Facilitator will assist PLCs in reviewing student work and data to make recommendations.	What professional development is needed? What additional resources are needed? What supplemental staff is needed?

Suggested Uses of the Title I, Part A ARRA Funds ARRA Guiding Principles

1. **Save and Create Jobs**
2. **Improve Student Achievement Through School Improvement and Reform**
3. **Ensure Transparency, Reporting and Accountability**
4. **Invest one-time ARRA funds thoughtfully to minimize the “funding cliff.”**

Principle Addressed	Suggested Use of Funds	Example	Consider These Questions
Extended Day			
1, 2, and 4	Add a summer school program in the Title I schools focusing on mathematics and/or reading.	Expand the current summer school program to include reading and mathematics and/or more grade levels.	What supplemental staff is needed? What additional resources are needed?
1 and 2	Expand half-day Kindergarten to full day.	The district currently provides ½ day kindergarten to all students. An additional half day will be funded in Title I buildings for eligible students.	What supplemental staff is needed? What additional resources are needed?
1 and 2	Add a Title I, Part A preschool.	Currently there is not a preschool in the Title I buildings. A program will be funded in Title I buildings for eligible preschool students.	What supplemental staff is needed? What additional resources are needed?
2	Accelerate instruction for 7 th and 8 th grade students which provides extra learning time.	Accelerate instruction for students not mastering skills and provide instruction on Saturday.	What supplemental staff is needed? What additional resources are needed?

Suggested Uses of the Title I, Part A ARRA Funds ARRA Guiding Principles

1. Save and Create Jobs
2. Improve Student Achievement Through School Improvement and Reform
3. Ensure Transparency, Reporting and Accountability
4. Invest one-time ARRA funds thoughtfully to minimize the “funding cliff.”

Principle Addressed	Suggested Use of Funds	Example	Consider These Questions
Professional Development			
1, 2, and 4	Build capacity for highly effective instruction.	Establish a system for identifying and training highly effective teachers to serve as instructional leaders in Title I schoolwide programs and modifying the school schedule to allow for collaboration among the instructional staff.	What supplemental staff is needed? What additional resources are needed? What professional development is needed for instructional leaders? What professional development is needed for staff?
2 and 4	Provide professional development to middle school and high school teachers in Title I schools to improve adolescent literacy.	Middle school teachers are provided additional professional development on adolescent literacy in the content areas.	What professional development is needed? What resources are needed?
2, 3, and 4	Provide professional development to teachers in Title I targeted assistance and/or schoolwide programs on the use of data to inform and improve instruction for Title I-eligible students.	Provide opportunity for train the trainers professional development for Data Retreat process.	What data is currently being tracked? What additional resources are needed?
2 and 4	Provide professional development in a Title I school in corrective action or restructuring status in order to train teachers to use a new curriculum program.	Establish intensive, year-long teacher training for all teachers and the principal in a Title I school to use a new reading curriculum that aggressively works on improving students’ oral language skills and vocabulary or in some other way builds teachers’ capacity to address academic achievement problems.	What additional professional development is needed? What additional resources are needed?

Suggested Uses of the Title I, Part A ARRA Funds ARRA Guiding Principles

1. **Save and Create Jobs**
2. **Improve Student Achievement Through School Improvement and Reform**
3. **Ensure Transparency, Reporting and Accountability**
4. **Invest one-time ARRA funds thoughtfully to minimize the “funding cliff.”**

Principle Addressed	Suggested Use of Funds	Example	Consider These Questions
Instructional Supplies and Materials			
2 and 3	Provide supplemental learning materials for high school students.	Provide new opportunities for Title I schoolwide programs for secondary school students to use high-quality, online courseware as supplemental learning materials for meeting English/language arts and/or mathematics requirements.	What additional resources are needed?
2	Provide integrated reading/math enrichment activities for Title I students in STEM (Science, Technology, Engineering, Math) fields.	Purchase curriculum kits and resources that focus on integrating math and reading in the content areas.	What professional development is needed? What additional resources are needed?
2	Support individualized instruction in mathematics and reading in schoolwide buildings.	Purchase computer software for individualized instruction in reading and mathematics.	What professional development is needed? What additional resources are needed?

Suggested Uses of the Title I, Part A ARRA Funds ARRA Guiding Principles

1. **Save and Create Jobs**
2. **Improve Student Achievement Through School Improvement and Reform**
3. **Ensure Transparency, Reporting and Accountability**
4. **Invest one-time ARRA funds thoughtfully to minimize the “funding cliff.”**

Principle Addressed	Suggested Use of Funds	Example	Consider These Questions
Transparency and Accountability			
3	Use longitudinal data systems to drive continuous improvement efforts focused on improving achievement in Title I schools.	Purchase software program that incorporates student demographic data, state assessment data, local assessment data, etc.	What is currently being used? What would provide additional support?
1 and 3	Complete an in-depth review of curriculum alignment and assessment results.	Hire a facilitator to conduct a curriculum audit and purchase appropriate materials.	What additional staff is needed? What resources are needed?
School Reform			
2	Provide career path high school opportunities.	Create a school within a school and/or career clusters that are within the context of the career (e.g., health, aviation, engineering, robotics, and media).	What professional development is needed? What additional resources are needed?
Parent Involvement			
2 and 4	Provide Parent Academy.	Provide classes for parents to become academic partners.	What supplemental staff is needed? What additional resources are needed?
1, 2, and 4	Hire parent liaison.	Provide support to students, parents, and teachers with parent liaison.	What supplemental staff is needed? What additional resources are needed?
2	Provide parental involvement activities.	Family literacy activities are offered, and parent resource room is expanded.	What supplemental staff is needed? What additional resources are needed?
1 and 2	Hire school-based social workers.	Provide comprehensive family support with school-based social worker.	What supplemental staff is needed? What additional resources are needed?

**American Recovery and Reinvestment Act (ARRA)
IDEA, Part B ARRA**

Suggested Use of Funds	
Obtain state-of-the-art assistive technology devices and provide training in their use to enhance access to the general curriculum for students with disabilities.	
1	Purchase alternative and augmentative communication devices to enhance student success.
2	Provide training in universal design.
3	Acquire lifts, tie-downs, power wheel chairs, and other devices for student mobility.
Provide intensive districtwide professional development for special and general education teachers that focuses on scaling-up through replication; proven and innovative evidence-based schoolwide strategies in reading, math, writing, and science; and positive behavioral supports to improve outcomes for students with disabilities.	
1	Provide online professional development courses targeting improved teaching and learning, how to differentiate instruction in Tier I, and on Positive Behavior Interventions and Supports (PBIS).
2	Provide teacher stipends for after contract hours for activities such as planning for modified and adaptive instruction.
3	Provide training related to Positive Behavior Interventions and Supports (PBIS), Response to Intervention (RtI), differentiated instruction, co-teaching, and collaboration.
4	Develop professional development libraries that provide disability specific techniques for teachers.
5	Provide summer professional development academies for teachers to reinforce district initiatives.
6	Provide personnel development activities and/or books and other resources on topics such as secondary transition, co-teaching, team teaching, collaboration, consultation, and inclusion.
7	Hire graduation coaches for school districts.
8	Participate in reading initiatives (e.g., Payne Education Center).
9	Provide professional development for special education and general education teachers on how to successfully implement various co-teaching models in the general education classroom.
10	Acquire technical assistance and information from the Southeast Regional Resource Center (SERRC), the Access Center, Learning Disabilities Association of Oklahoma (LDAO), Oklahoma Assistive Technology Center (OATC), the Risk Pool Stakeholder Group, and the University of Oklahoma Health Sciences Center (OUHSC) Child Study Center on strategies for improving school age least restrictive environment (LRE) or policies from other states.
11	Provide Battele Developmental Inventory (BDI) training to Part B examiners.

Develop or expand the capacity to collect and use data to improve teaching and learning.	
1	Provide pre- and post-assessment data collection tools to record data.
2	Purchase student information systems to conduct progress monitoring and flag at risk students (i.e., grades, absences, referrals, and discipline) and assign peer mentors or teacher mentors.
3	Establish a system to collect and use data to address a core component of RtI (Response to Intervention).
Expand the availability and range of inclusive placement options for preschoolers with disabilities by developing the capacity of public and private preschool programs to serve these children.	
1	Provide targeted, focused, and extended preschool summer programs with transportation provided.
2	Provide integrated reading/math and social skills enrichment activities.
Purchase instructional Supplies and Materials	
1	Purchase scientifically based research software and technology that provides skill reinforcement.
2	Bring schools and districts up to readiness level in technology (student/computer ratio; adequate data connection, appropriate capacity caching and proxy servers).
3	Create mathematics computer labs.
4	Purchase materials specific to certain primary disability categories, such as <i>The Inclusion Series</i> which is a video providing strategies on teaching special education students in the general education environment.
5	Purchase Battele Developmental Inventory (BDI) Kits for Part B staff.
Hire transition coordinators to work with employers in the community to develop job placements for youths with disabilities.	
1	Create a transition center where young adults can acquire skills to help them obtain gainful employment.
2	Establish a transition class that provides young adults with community experiences to meet their postsecondary goals.
3	Provide stipends for secondary transition teams to coordinate activities with employers.
4	Purchase transition assessments.
Additional Suggestions	
1	Enhance the collection and reporting of data to provide accessibility and transparency for use of funds.
2	Increase student participation in more rigorous advanced courses.



American Recovery and Reinvestment Act (ARRA) Resource Information

- USDE Policy and Guidance: <www.ed.gov/policy/gen/leg/recovery/index.html>
- Frequently Asked Questions (FAQs) and Current Topics: <www.ed.gov> and <www.recovery.gov>
- Email the State Fiscal Stabilization Fund (SFSF) questions to: State.fiscal.fund@ed.gov
- Email Individuals with Disabilities Education Act (IDEA) questions to: IDEArecoverycomments@ed.gov
- Email Title I questions to: oese@ed.gov
- Email Inspector General Questions to: rich.rasa@ed.gov
- Reporting of ARRA funds: <www.recovery.gov>
- Oklahoma State Department of Education Web site: <www.sde.state.ok.us>
 - Oklahoma Professional Development Toolkit
 - Oklahoma Nine Essential Elements
 - Title I Toolkit
 - Title I Schoolwide Toolkit
 - Title I Targeted Assistance Toolkit
- Oklahoma Recovery Web site: <www.recovery.ok.gov>



American Recovery and Reinvestment Act (ARRA) Contact Information

For questions related to **allowable uses** of Title I, Part A ARRA funds, please contact the Title I office at (405) 521-2846.

For questions related to **allowable uses** of IDEA funds, please contact the Special Education Services Office at (405) 521-4873.

For questions related to **encumbrances or financial accounting requirements**, please contact Lu Norman, Executive Director of School Financial Accounting, at (405) 521-2517, or Vonna Anderson, Administrator, Federal Accounting and Reporting, at (405) 521-3349.

For **general questions** related to the American Recovery and Reinvestment Act, please contact Brad Clark, Special Assistant to Superintendent Garrett, at (405) 521-4889, or Dr. Phil Applegate, Director of Research and Development, at (405) 521-3341.

MEMORANDUM

TO: District Superintendents

FROM: Cindy Koss, Assistant State Superintendent
Office of Standards and Curriculum

DATE: April 28, 2009

SUBJECT: Title I, Part A American Recovery and Reinvestment Act (ARRA)

Purpose

The Title I, Part A funds made available under ARRA provide an unprecedented opportunity for educators to implement innovative strategies to improve education for academically at-risk students and to close the achievement gap in Title I schools while stimulating the economy. The additional resources for Title I, Part A will enable local educational agencies (LEAs) not only to serve more students but also to help boost the quality of the services provided.

Allocations

On April 1, 2009, the Oklahoma State Department of Education (OSDE) received allocations under the Title I, Part A ARRA. Oklahoma's total includes:

\$109,442,502 Title I, Part A ARRA Appropriation

Period of Availability

Title I, Part A ARRA funds are FY2009 (Federal Fiscal Year) funds. Accordingly, they have an initial period of availability through September 30, 2010. Title I, Part A ARRA funds that are not obligated by that date remain available for obligation by LEAs (subject to the carryover limitation in section 1127 of the ESEA) until September 30, 2011. (EDGAR) at 34 C.F.R. 76.707 [Available at <<http://www.ed.gov/policy/fund/reg/edgarReg/edgar.html>>].

United States Department of Education (USDE) April 2009 Guidance C-1

**Title I, Part A, American Recovery and Reinvestment Act (ARRA)
Education Reform and Fiscal Accountability Acknowledgements and Assurances**

The Superintendent of the local educational agency (**LEA**) or his/her authorized representative assures the following:

- (1) The LEA will spend the Title I, Part A funds distributed under the American Recovery and Reinvestment Act (**ARRA**) in a manner consistent with the purposes of and in accordance with the federal guidance statutory and regulatory Title I, Part A ARRA requirements, including providing equitable service to eligible private school children. The LEA will direct all funds expended under ARRA toward implementing evidenced-based strategies that will help build sustainable capacity for improving teaching and learning in Title I schools.
- (2) The LEA will document and report all Title I, Part A expenditures and related results under ARRA in accordance with the requirements established by the State of Oklahoma (**State**). The LEA acknowledges that such reporting will take place on a monthly basis for the life of expenditures under ARRA. District Title I, Part A and district Title I, Part A ARRA funds are required to be reported separately.
- (3) The LEA acknowledges that the State has the right to audit the LEA's expenditures under ARRA and to require repayment of any funds not expended in a manner consistent with ARRA.
- (4) The LEA acknowledges that the Title I, Part A funds received under ARRA constitute one-time revenue that will not be sustained by the State. Accordingly, the LEA will direct these funds to one-time investments and will not incorporate them into the LEA's core operating budget.
- (5) The LEA acknowledges that the State and the federal government will carefully examine uses of the Title I, Part A funds distributed under ARRA. The LEA further acknowledges that the State and federal government will base future funding decisions (e.g., Race To The Top funds), on results related to improved teaching and learning.
- (6) The LEA will comply with 34 CFR 76.301 of the Education Department General Administration Regulations (EDGAR) which requires local educational agencies to submit a common assurance for participation in federal programs funded by the U.S. Department of Education.
- (7) In accordance with the requirements of Section 427 of the General Education Provisions Act (GEPA) Public Law 103-382, each LEA must ensure equitable access to, and participation in, its program for students, teachers, and other program beneficiaries with special needs. For details refer to URL: <<http://www.ed.gov/fund/grant/apply/appforms/gepa427.pdf>>.

<u>School District:</u>	<u>Contact Information:</u>
	Phone #:
	E-mail Address:
<u>Superintendent (Printed Name):</u>	
<u>Signature:</u>	<u>Date:</u>

Please sign both sides of this assurance and submit by FAX by Friday, May 15, 2009 to:
Oklahoma State Department of Education
Title I Office – Title I, Part A ARRA Assurances
FAX: (405) 521-2998

**Oklahoma State Department of Education Financial Accounting
American Recovery and Reinvestment Act (ARRA)
Education Reform and Fiscal Accountability Acknowledgements and Assurances**

The Superintendent of the local educational agency (LEA) or his/her authorized representative assures the following:

- (1) The LEA acknowledges funds must be appropriated through a supplemental appropriation 307 to the County Clerk's office prior to the encumbrance of funds prior to the period ending June 30, 2009.
- (2) The LEA acknowledges funds that have not been obligated (a purchase order submitted creating a liability to the district) will become a part of the 2010 temporary appropriations for obligations between July 1 and October 1, 2009.
- (3) The LEA acknowledges the unobligated balance of the stimulus money plus the original allocation of federal grant funds in addition to the second 50% of the stimulus money will be incorporated into the Estimate of Needs for the County Excise Board on/or before October 1 for a total allocation of the federal grant award.
- (4) The LEA acknowledges that the stimulus funds may be drawn down (or if funded on an advance basis by SDE) and agrees to minimize the time between the transfer of funds and the disbursement by the local entity in accordance with the Cash Management Improvement Act (31 CFR part 205). Additionally, the LEA agrees to maintain cash balances which meet their immediate cash needs only.
- (5) The LEA acknowledges that the funds are to be used to supplement and not supplant State and local funds expended for educational purposes, and to the extent practicable, increase the fiscal effort that would, in the absence of such funds.
- (6) The LEA will make reports to SDE as may reasonably be necessary to enable SDE to perform their duties. The reports shall be completed and submitted in accordance with the standards and procedures designated by SDE either through a "Local Board Report," "Encumbrance Ledgers," or a Federal Expenditure report. All expenditures will be recorded by site code as listed in the SDE Educational Directory.
- (7) The LEA agrees to return any interest earned on funds between the transfer of funds and the disbursement by the local entity.

<u>School District:</u>	<u>Contact Information:</u> Phone #: E-mail Address:
<u>Superintendent (Printed Name):</u>	
<u>Signature:</u>	<u>Date:</u>

Please sign both sides of this assurance and submit by FAX by Friday, May 15, 2009 to:
Oklahoma State Department of Education
Title I Office – Title I, Part A ARRA Assurances
FAX: (405) 521-2998

MEMORANDUM

TO: District Superintendents and Special Education Directors

FROM: Misty Kimbrough, Assistant State Superintendent, Special Education Services

DATE: April 28, 2009

SUBJECT: Special Education Individuals with Disabilities Education Act (IDEA), Part B
American Recovery and Reinvestment Act (ARRA) Funds

Purpose:

IDEA, Part B Flow-through (Section 611) and Preschool (Section 619) funds made available under the ARRA provide an unprecedented opportunity for educators to implement innovative strategies to improve education for children with disabilities while stimulating the economy. The additional resources for IDEA, Part B will enable local educational agencies (LEAs) to help boost the quality of the special education and related services provided to students with disabilities.

Allocations:

On April 1, 2009, the Oklahoma State Department of Education (OSDE) received allocation amounts under the IDEA, Part B ARRA. Oklahoma's total includes:

- \$147,924,906 FFY2009 ARRA Appropriation

Period of Availability:

IDEA, Part B ARRA funds are Federal Fiscal Year (FFY) 2009 funds. Accordingly, they have an initial period of availability through September 30, 2010. IDEA, Part B ARRA funds that are not obligated by that date remain available for the obligation by LEAs (subject to carryover limitation in Section 76.709 of the IDEA) until September 30, 2011. Education Department General Administration Regulations (EDGAR) at 34 CFR 76.707 [Available at www.ed.gov/policy/fund/reg/edgar.html].

District Superintendents and Special Education Directors
April 28, 2009
Page 2

Process:

1. Submit Assurances.

To ensure compliance with federal guidelines and expectations, district superintendents are required to sign and submit the enclosed assurance documents. The assurances require districts to use the funds in accordance with all IDEA, Part B ARRA guidelines; report in a timely manner; allow audits; acknowledge these funds are one-time investments and comply with 34 CFR §76.301 of the EDGAR and General Education Provision Act (GEPA).

Please FAX this document to:

Oklahoma State Department of Education
Special Education Services
IDEA, Part B ARRA Assurances
FAX number: (405) 522-3503

- 2. With the return of the assurances, signed and completed by the district superintendent, the first 50% of the district allocation for IDEA, Part B funds will be transferred electronically to the district bank account.**

Accountability, Transparency, and Documentation:

LEAs must maintain accurate, complete, and reliable documentation of all IDEA, Part B ARRA expenditures. The ARRA contains stringent reporting requirements and requires that information on the uses of funds be available publicly at <www.recovery.gov>. OSDE is awaiting additional guidance from the USDE.

SEAs and LEAs shall submit reports to include:

- (1) the total amount of recovery funds received from that agency;
- (2) the amount of recovery funds received that were expended or obligated to projects or activities; and
- (3) a detailed list of all projects or activities for which recovery funds were expended or obligated, including—
 - (A) the name of the project or activity;
 - (B) a description of the project or activity;
 - (C) an evaluation of the completion status of the project or activity; and
 - (D) an estimate of the number of jobs created and the number of jobs retained by the project or activity.

American Recovery and Reinvestment Act Section 1512

Oklahoma Cost Accounting System (OCAS) Codes:

The OCAS reporting code for IDEA, Part B ARRA flow through funds is 622. The reporting code for IDEA, Part B ARRA Preschool funds is 643. Because there are separate reporting requirements with respect to IDEA, Part B ARRA funds, the use of these funds must be accounted for and reported on separately from an LEA's regular FY2009 funds.

District Superintendents and Special Education Directors
April 28, 2009
Page 3

Allowable Use of Funds:

USDE has provided some examples of possible uses of IDEA, Part B ARRA funds. A fact sheet is available at www.ed.gov/policy/gen/leg/recovery/factsheet/idea.html to assist you with these possibilities.

Contact Information:

For questions related to **allowable uses** of IDEA, Part B ARRA funds, please contact Ms. Anita Eccard, Associate State Director, at (405) 521-4865, Ms. Pam Kimery, Finance Coordinator, at (405) 522-3246, or Ms. Susan Benton, Finance Coordinator, at (405) 522-5035.

For questions related to **encumbrances or financial accounting**, please contact Ms. Lu Norman, Executive Director of School Financial Accounting, at (405) 521-2517, or Ms. Vonna Anderson, Administrator, Federal Accounting and Reporting, at (405) 521-3349.

For **general questions** related to the American Recovery and Reinvestment Act, please contact Mr. Brad Clark, Special Assistant to Superintendent Garrett, at (405) 521-4889, or Dr. Phil Applegate, Director of Research and Development, at (405) 521-3341.

Resource Information:

- USDE Policy and Guidance – www.ed.gov/policy/gen/leg/recovery/index.html
- Frequently Asked Questions (FAQs) and Current Topics – www.ed.gov and www.recovery.gov
- State Fiscal Stabilization Fund (SFSF) questions – www.State.fiscal.fund@ed.gov
- IDEA, Part B ARRA funds questions – IDEArecoverycomments@ed.gov
- Title I questions: oes@ed.gov
- Inspector General questions – rich.rasa@ed.gov
- Reporting of ARRA funds – www.recovery.gov

MK/ae

Enclosures

cc: District School Board President
IDEA-B Panel
Regional Accreditation Officers

**Individualized with Disabilities Education Amendment (IDEA), Part B,
American Recovery and Reinvestment Act (ARRA)
Education Reform and Fiscal Accountability Acknowledgements and Assurances**

The Superintendent of the local educational agency (LEA) or his/her authorized representative assures the following:

(1) The LEA will spend the IDEA, Part B funds distributed under the American Recovery and Reinvestment Act (ARRA) in a manner consistent with the purposes of and in accordance with the federal guidance, statutory and regulatory IDEA, Part B requirements, including providing equitable service to eligible private school children.

(2) In accordance with 34 CFR 300.646(a), the LEA acknowledges that if they are found to have significant disproportionality due to inappropriate identification of race or ethnicity for two consecutive years, they will reserve the maximum funds of 15% of IDEA, Part B Flow-through funds and IDEA, Part B ARRA funds to provide early intervening services (EIS) after the second consecutive year in which they are overrepresented. These services will provide comprehensive coordinated early intervening services to serve children in the LEA, particularly, but not exclusively, children in those groups that were significantly overidentified under 34 CFR 300.646(a) of this section. [34 CFR 300.646(b)(2)] [20 U.S.C. 1418(d)(2)(B)]

(3) The LEA will document and report all IDEA, Part B expenditures and related results under ARRA in accordance with the requirements established by the State of Oklahoma. The LEA acknowledges that such reporting will take place on a monthly basis for the life of expenditures under ARRA. District IDEA, Part B Flow-through and district IDEA, Part B ARRA funds are required to be reported separately.

(4) The LEA acknowledges that the State has the right to audit the LEA's expenditures under ARRA and to require repayment of any funds not expended in a manner consistent with ARRA.

(5) The LEA acknowledges that the IDEA, Part B funds received under ARRA constitute one-time revenue that will not be sustained by the State. Accordingly, the LEA will direct these funds to one-time investments and will not incorporate them into the LEA's core operating budget.

(6) The LEA acknowledges that the State and the federal government will carefully examine uses of the IDEA, Part B funds distributed under ARRA.

(7) The LEA will comply with 34 CFR §76.301 of the Education Department General Administration Regulations (EDGAR) which requires local educational agencies to submit a common assurance for participation in federal programs funded by the U.S. Department of Education.

(8) In accordance with the requirements of Section 427 of the General Education Provisions Act (GEPA) Public Law 103-382, each LEA must ensure equitable access to, and participation in, its program for students, teachers, and other program beneficiaries with special needs. For details refer to URL: <<http://www.ed.gov/fund/grant/apply/appforms/gepa427.pdf>>.

<u>School District:</u>	<u>Contact Information:</u> Phone Number:
	E-mail Address:
<u>Superintendent (Printed Name):</u>	
<u>Signature:</u>	<u>Date:</u>

Please sign both assurance statements and submit by FAX by Friday, May 15, 2009 to:
Oklahoma State Department of Education
Special Education Services, Part B ARRA Assurances
FAX: (405) 522-3503

**Oklahoma State Department of Education Financial Accounting
American Recovery and Reinvestment Act (ARRA)
Education Reform and Fiscal Accountability Acknowledgements and Assurances**

The Superintendent of the local educational agency (LEA) or his/her authorized representative assures the following:

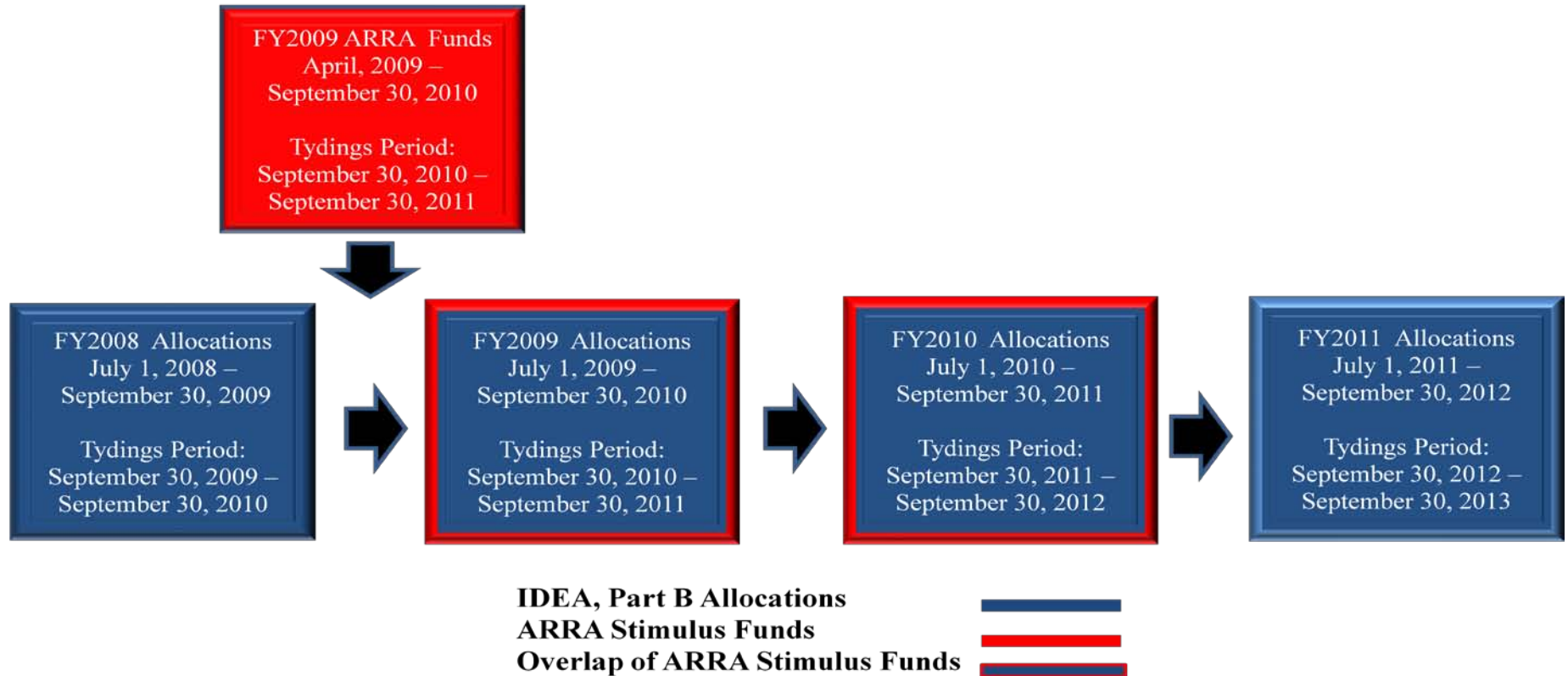
- (1) The LEA acknowledges funds must be appropriated through a supplemental appropriation 307 to the County Clerk's office prior to the encumbrance of funds prior to the period ending June 30, 2009.
- (2) The LEA acknowledges funds that have not been obligated (a purchase order submitted creating a liability to the district) will become a part of the 2010 temporary appropriations for obligations between July 1 and October 1, 2009.
- (3) The LEA acknowledges the unobligated balance of the stimulus money plus the original allocation of federal grant funds in addition to the second 50% of the stimulus money will be incorporated into the Estimate of Needs for the County Excise Board on/or before October 1 for a total allocation of the federal grant award.
- (4) The LEA acknowledges that the stimulus funds may be drawn down (or if funded on an advance basis by SDE) and agrees to minimize the time between the transfer of funds and the disbursement by the local entity in accordance with the Cash Management Improvement Act (31 CFR part 205). Additionally, the LEA agrees to maintain cash balances which meet their immediate cash needs only.
- (5) The LEA acknowledges that the funds are to be used to supplement and not supplant State and local funds expended for educational purposes, and to the extent practicable, increase the fiscal effort that would, in the absence of such funds.
- (6) The LEA will make reports to SDE as may reasonably be necessary to enable SDE to perform their duties. The reports shall be completed and submitted in accordance with the standards and procedures designated by SDE either through a "Local Board Report," "Encumbrance Ledgers," or a Federal Expenditure report. All expenditures will be recorded by site code as listed in the SDE Educational Directory.
- (7) The LEA agrees to return any interest earned on funds between the transfer of funds and the disbursement by the local entity.

<u>School District:</u>	<u>Contact Information:</u>
	Phone Number: E-mail Address:
<u>Superintendent (Printed Name):</u>	
<u>Signature:</u>	<u>Date:</u>

Please sign both assurance statements and submit by FAX by Friday, May 15, 2009 to:
Oklahoma State Department of Education
Special Education ARRA Assurances
FAX: (405) 522-3503

Oklahoma State Department of Education
 Special Education Services
 April 2009

**Timeline for Individuals with Disabilities Education Act (IDEA), Part B Allocations
 and American Recovery and Reinvestment Act (ARRA) Stimulus Funds**



Under the “Tydings Amendment”, Section 421(b) of the General Education Provisions Act, 20 USC 1225(B), and funds that are not obligated at the end of the Federal funding period shall remain available for obligation for an additional period of 12 months.



SANDY GARRETT
STATE SUPERINTENDENT OF PUBLIC INSTRUCTION
STATE OF OKLAHOMA

NEWS RELEASE

FOR IMMEDIATE RELEASE: Thursday, April 23, 2009

FOR MORE INFORMATION, CONTACT: Shelly Hickman, Public Affairs Director, (405) 521-3371

**State Superintendent Sandy Garrett reports
Notices of First-Round Funding of Federal Economic Stimulus Dollars
for Oklahoma Schools for Math, Reading, Special Education Being Sent**

OKLAHOMA CITY - Schools will be receiving notices of the first-round of federal stimulus dollars for math and reading instruction a (Title I-Part A) and for special education (IDEA-Part B) that are immediately available to them pending their legal assurances, State Superintendent Sandy Garrett reported to the state Board of Education today. The funds are included in the federal American Recovery and Reinvestment Act of 2009 that are to be distributed by the state Department of Education. (SDE)

The first round of funds will be available to districts for reading, math and special education after signing an accountability assurance that the funds will be spent on their currently approved Title I and special education programs, and that all stimulus expenditures will be audited and reported to the SDE and state Board of Education in accordance with federal requirements, Garrett said.

"We required each school superintendent in March to participate in a stimulus guidance meeting held by us so they would understand the importance of being transparent and accountable to the taxpayers and investing the funds wisely," Garrett said. "We stand ready to assist districts with any questions they may have now and over coming months as they invest these funds to improve math and reading instruction and have greater financial support for meeting underfunded federal special education mandates."

She added: "These funds represent one-time dollars from the federal government, so districts must be careful to not invest them in efforts that their local school districts could not reasonably maintain after the stimulus dollars are gone."

Title I funding for districts is calculated through a formula based on the percent of students in each district living in poverty. Special education funding for districts is calculated based on the number of special education students and types of disabilities served in each district. The amount of Title I funding available to school districts in this first wave of stimulus funding through the SDE is \$54,721,251; the amount available for special education in the first wave of funding is \$73,962,453.

Per the federal stimulus Act, districts are set to receive funding now for Title I and special education programs that are currently approved by the federal government. Then, on September 30, 2009, they will be eligible to receive a second wave of this funding - the same amount of funding available to them in this first wave - if their Fiscal Year 2010 Title I and special education applications meet federal guidelines. Per the federal law, they are required to expend or obligate all stimulus dollars by September 30, 2011.

Garrett reminded the Board that the stimulus dollars flowing through the SDE are just one source of funding in the federal Act that are intended to stimulate the economy in the area of education.

- SDE -

American Recovery and Reinvestment Act (ARRA)

Glossary of Terms

ARRA	American Recovery and Reinvestment Act of 2009, commonly referred to as the Recovery Act, was signed into law by President Obama on February 17, 2009
AYP	Adequate Yearly Progress
CFDA	Catalogue of Federal Domestic Assistance
EFIG	Education Finance Incentive Grant
ELL	English Language Learners
ESEA	Elementary and Secondary Education Act
FY	Fiscal Year
GEPA	General Education Provisions Act
IDEA	Individuals with Disabilities Education Act (IDEA) is a law ensuring services to children with disabilities throughout the nation. IDEA governs how states and public agencies provide early interventions, special education and related services to eligible infants, toddlers, children and youth with disabilities.
K-12	Kindergarten through 12 th grade
LEA	Local Education Agency
OMB	U.S. Office of Management and Budget
RtI	Response to Intervention
SEA	State Educational Agency
SFSF	State Fiscal Stabilization Funding
SWD	Students with Disabilities
SY	School Year
Title I	Improving the Academic Achievement of the Disadvantaged – The purpose of this title is to ensure that all children have a fair, equal, and significant opportunity to obtain a high-quality education and reach, at a minimum, proficiency on challenging State academic achievement standards and state academic assessments.