

Title I Case Study
Spending Plans; Requisitions/Purchase Orders;
Supplement not Supplant; Reasonable and Necessary;
Allowable and Allocatable; and Source Documents

Title I Case Study Purpose: The Title I Case Study's purpose is to build your capacity of federal regulations and statutes to ensure full compliance of programmatic and fiscal requirements. In this hypothetical scenario, you will be taking the role as the MSDE Title I Point-of-Contact for Wilson School District. In your monitoring role, you will be monitoring Brownville Elementary's approved Title I Parent Involvement Spending Plan and its purchase orders/requisitions. **All were approved by the school system's Title I Coordinator, Ms. Roberta Jones.** As you can presume, there are compliant and non-compliant items throughout the hypothetical Title I Case Study.

Directions:

10 minutes—independent work

- Independently, read Sections A, B, and C of the Title I Case Study.
- After a technical review for compliance in Sections B and C, complete Section D and list specific non-compliance programmatic and fiscal issues, as well as identify source documents that support your identified issues.

25 minutes—small group work

- In small groups of five individuals, share and discuss each person's identified non-compliance issues, as well as source documents that support the identified issues.
- Reach group consensus on non-compliance issues.
- Select a spokesperson to share out to total group.

20 minutes—whole group work

- Each small group spokesperson shares consensus non-compliance issues to total group.
- Reach whole group consensus on non-compliance issues.
- Select whole group spokesperson to share at the beginning of the afternoon session at 1:00 p.m. facilitated by Jim Newkirk and Barbara Scherr.

Section A: Background

- **Ms. Roberta Jones** is the new Title I Coordinator for the Wilson School District.
- As the Title I Coordinator, her responsibility is to ensure full programmatic and fiscal compliance, adhering to all federal regulations and statutes.
- As the Title I Coordinator in the district, Ms. Jones must approve all Title I spending plans and requisitions for Title I schools within her school district.
- Ms. Jones approves all spending plans for both Title I school allocations and Title I parent involvement school allocations.
- **The purpose of this case study will focus only on the Title I parent involvement school allocation.**
- For this Title I Case Study, you are performing the role as the MSDE Title I Point-of-Contact for Wilson School District and are monitoring the school district's approved parent involvement spending plan and requisitions/purchase orders for Brownville Elementary School.
- **Special Note:** This Title I Case Study does **not** address transaction level reports of expenditures; supporting/background information; and internal controls which are major components in paying vendors and contractors.

Section B: Spending Plan at Brownville Elementary School

- Brownville Elementary School has student population of 350 students and is implementing a Title I schoolwide program.
- The Title I parent involvement allocation is \$5,500 that Ms. Jones calculated.
- According to the Brownville principal, two parents on the School Improvement Team provided input on the school's parent involvement spending plan.
- Brownville Principal submitted the following spending plan:

Parent Involvement Spending Plan Brownville Elementary School—Allocation: \$6,000.			
Amount	Category	Detailed Budget Description	
\$3,000.	Food	\$ 500.	Food for Back-to-School Night
		\$ 500.	Food for Family Literacy Night
		\$1,000.	Food for American Education Week
		\$1,000	Food for End-of-Year Graduation
\$ 500.	Conferences	School PTA President will attend State PTA 2 Day Convention in Baltimore, MD to gain ideas to increase parent involvement at Brownville. (Registration, Food, Travel, and Hotel Expenses)	
\$ 500.	Family Nights	\$ 150.	Stipend for teacher to plan and implement Family Literacy Night
		\$ 100.	Childcare
		\$ 100.	Transportation
		\$ 75.	Interpreter
		\$ 75.	DJ for End-of-Year Family Night
\$ 500.	Parent Materials	Parent Involvement printed products, pamphlets, DVDs, newsletters and booklets from the National Family Organization.	
\$ 1,000.	Equipment	\$650.	Laptop Computer for Parent Resource Room
		\$200.	Printer for Laptop Computer
		\$150.	PTA Operations Software
\$ 300.	Field Trips	Pay parent expenses (admission, transportation, and food) to chaperone student field trip to the Science Center.	
\$ 200.	Gifts/Incentives	Door Prize for Family Literacy Night (Target Gift Cards)	

- After a technical review of Brownville's parent involvement spending plan, Ms. Jones, as Title I Coordinator, approved the spending plan as submitted.
- Ms. Jones required the school to submit, for approval, all purchase orders (requisitions), prior to event.

Section C: Purchase Orders

PURCHASE ORDER (PO) #1 PO Date: September 12, 2011			
Vendor: Good Food Caterers, Inc., 256 Main St., Richard, MD 21542			
Ship To: Brownville Elementary School 345 Smith Lane Richard, Maryland 21542		Bill To: Wilson School District P.O. Box 128 Grafton, Maryland 21548	
Quantity	Description	Unit Price	Total Price
1	<ul style="list-style-type: none"> Food (cheese and cracker tray) for Back-to-School Night Deliver to Brownville on September 22, 2012. Service Delivery Cost included in the Unit Price 	\$500.	\$500.

PURCHASE ORDER (PO) #2 PO Date: June 3, 2012			
Vendor: Good Food Caterers, Inc., 256 Main St., Richard, MD 21542			
Ship To: Brownville Elementary School 345 Smith Lane Richard, Maryland 21542		Bill To: Wilson School District P.O. Box 128 Grafton, Maryland 21548	
Quantity	Description	Unit Price	Total Price
300	<ul style="list-style-type: none"> Food for End-of-Year Graduation Night Deliver to Brownville on June 3, 2012. Service Delivery Cost included in the Unit Price 	\$15.95	\$4,785.

REQUEST FOR PAYMENT #3 PO Date: January 25, 2012			
Vendor: Ms. Catherine Williams Teacher Payment Stipend			
Ship To: Ms. Catherine Williams 248 Park Ave. Richard, Maryland 21542		Bill To: Wilson School District P.O. Box 128 Grafton, Maryland 21548	
Quantity	Description	Unit Price	Total Price
Stipend	<ul style="list-style-type: none"> • Stipend for teacher parent involvement services to plan and implement Family Literacy Night on February 3, 2012. 	\$150.	\$150.

PURCHASE ORDER (PO) #4 PO Date: October 23, 2011			
Vendor: Staples, Inc., 320 Calvert Street, Grafton Maryland 21548			
Ship To: Brownville Elementary School 345 Smith Lane Richard, Maryland 21542		Bill To: Wilson School District P.O. Box 128 Grafton, Maryland 21548	
Quantity	Description	Unit Price	Total Price
1	<ul style="list-style-type: none"> • 15.6" Pavilion Laptop, 6 GB Memory, 640 GB Hard Drive, Dark Umber for the Parent Involvement Resource Room • Model: dv6-6c35dx • SKU: 4815065 	\$595.	\$595.

PURCHASE ORDER (PO) #5 PO Date: November 15, 2011			
Vendor: National Family Organization, P.O. Box 276, Colorado Springs, Colorado 54321			
Ship To: Brownville Elementary School 345 Smith Lane Richard, Maryland 21542		Bill To: Wilson School District P.O. Box 128 Grafton, Maryland 21548	
Quantity	Description	Unit Price	Total Price
300	<ul style="list-style-type: none"> Parent Booklets entitled "Raising Your Child with Assertive Discipline?" 	\$1.50	\$450.

PURCHASE ORDER (PO) #6 PO Date: December 10, 2011			
Vendor: Walmart, 65 Davis Street, Grafton, MD 21548			
Ship To: Brownville Elementary School 345 Smith Lane Richard, Maryland 21542		Bill To: Wilson School District P.O. Box 128 Grafton, Maryland 21548	
Quantity	Description	Unit Price	Total Price
1	<ul style="list-style-type: none"> Panasonic 1.6 Cubic Feet Stainless Steel Microwave Oven with Inverter Technology for the Parent Involvement Resource Room 	\$155.	\$155.

Section D: Enhanced Fiscal School Monitoring Tool

**Title I, Part A Enhanced Fiscal Monitoring Tool
 2011-2012 Title I, Part A Program Review Monitoring Document Addendum
 Title I, Part A Parent Involvement SCHOOL Expenditures**

Special Note: MSDE's Enhanced Fiscal School Monitoring Tool has been modified to align for this hypothetical Title I Case Study.

Title I School	Brownville Elementary	Grant Name	Title I, Part A FY 2012
LEA	Wilson School District	Grant Number	#123456
LEA Title I Coordinator	Ms. Roberta Jones	Grant Period	July 1, 2011 – June 30, 2013
MSDE Title I Point-of-Contact	(Put Your Name)	Approved School Parent Involvement Budget Amount	\$5,500.
Enhanced Fiscal Monitoring Expenditure Time Period	July 1, 2011 to June 15, 2012		

Enhanced Fiscal Onsite Monitoring Components	Y: Yes N: No	Comments
1. Compare Title I Parent Involvement spending plan at the school level to the approved budget.		
a. Do actual requisitions correspond to the approved school budget?		
b. Determine percentage of funds spent to date from its total allocation.		<i>You do not have enough information to complete this cell.</i>
c. If funds have not been expended at the rate expected, how does the grantee plan to meet the program objectives?		<i>You do not have enough information to complete this cell.</i>

2. In the distribution of school level parent involvement funds, monitor the school district's approved parent involvement spending plan and requisitions for Brownville Elementary School.		
<p>a. Do the expenditures have required support/background evidence to support payment of the expenditures?</p> <p><i>For this case study, we are not providing support/background documentation such as SANE.</i></p>		<p><i>You may not have enough information to complete this cell.</i></p>
<p>b. Are expenditures properly documented in terms of SANE, signed purchase orders with appropriate departments, and final approval from the Title I Office?</p> <p><i>For this case study, we are not providing support/background documentation such as SANE.</i></p>		<p><i>You may not have enough information to complete this cell.</i></p>
<p>c. Are the school's spending plan and/or requisitions supplemental, reasonable, necessary, allowable, and allocable in accordance with OMB Circular A-87, A-133 and/or applicable source documents?</p> <p><i>Identify Source Documents that support your identified non-compliant issue(s).</i></p>		