

SUPPLANTATION

It is the policy of Colorado Springs School District 11 (the District) not to use federal funds to supplant state or local funds when required by federal regulations. The District will demonstrate that federal funds with non-supplant requirements, supplement those funds that are required to be provided to the District's schools and programs.

“Supplement, Not Supplant” (SNS) provisions differ from program to program. Federal programs with an SNS provision require that federal funds only be used to provide additional programs and resources beyond what the District would have made available in the absence of the federal funding. In general, federal funds must be used to add to, or expand (supplement), the regular programs and services offered and implemented by the fund recipient and should not be used as a substitute or in place of the state and local funds that would have been used had there been no federal funding (supplant). In the following instances, it is presumed that supplanting has occurred if:

1. The District used federal funds to provide services that were required under other federal, state or local laws.

For example, special education services cannot be provided with Title I dollars because special education services are required under IDEA, another federal program.

2. The District used federal funds to provide services that were provided with non-federal funds in the prior year.

For example, if a district had building level coaches paid from the general fund, then in the next fiscal year the district used Title II, Part A funds to pay them.

3. The District used federal funds to provide services for children participating in a federal program that the District provided with non-federal funds to children not participating in the federal program.

For example, if a district provided full day kindergarten in its non-Title I schools with general funds, but provided full day kindergarten in its Title I schools with Title I funds.

Procedure Requirements

Generally, a SNS provision means that federal funds must be used only to provide additional services, staff, programs, or materials that could not be provided by the District absent the federal funds. The District must use federal funds with a SNS provision to provide an additional layer of services that are allowable under the funds to augment the District's defined, base educational program. In other words, federal funds normally cannot be used to pay for things that would otherwise be paid for with state or local funds.

A presumption of supplantation may be rebuttable if the District can demonstrate that it would

not have provided the services in question with non-federal funds had the federal funds not been available. For example, if the entire Teacher Learning Coach (TLC) program in the elementary schools is being eliminated due to a state and local funding cut, Title I schools could have the option of hiring a TLC back with Title I funds in the next year IF the District can ensure that it has sufficient contemporaneous documentation to confirm that:

- There was in fact a reduced amount or lack of state and local funds available to pay for services.
- The District made the decision to eliminate services without taking into consideration the availability of federal funding, along with the reasons for that decision.

It is generally the District's responsibility, and not a school's, to ensure that the SNS requirement is met and that a program or school receives all the state and local funds it would receive were it not receiving any federal funding. However, District employees must consider the possibility of supplantation when developing school and program budgets or budget amendments, when funds are expended

Adopted: June, 1998
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CROSS REFS.:

DD, Grants – Pre-Award Planning and Budgeting
DD-R-1, Cost Sharing/Matching
DD-E-1, Internal Intent to Apply form
DD-E-2, External Intent to Apply form
DE, Grants - Post Award
DE-R-1, Allowable Use of Funds
DE-R-2, Time and Effort
DE-R-3, Indirect Costs
DE-R-4, Audit/Audit Resolution
DE-R-5, Grant Reporting
DE-E-1, Time and Effort form – Single Cost Objective
DE-E-2, Time and Effort form – Partial Payment
DE-E-3, Time and Effort form – Multiple Cost Objectives
LC, Research Projects, Studies, Experiments, and Surveys