## **Teton School District No. 401**

## FINANCIAL MANAGEMENT

[NOTE: This Policy does not apply to a school district that does not have more than one building for each grade span.]

## Equivalence in Instructional Staff and Materials

The Board directs that all schools within the District are, to the greatest extent possible, equivalent in teaching, administrative, and other staff, and in provision of curricular materials and instructional supplies so that programs and services throughout the schools of the District are substantially comparable.

In reaching this equivalency status, the Board recognizes that individual teacher salary differentials due to schedule factors will not be included in the determination of staff equivalency. Further, the District recognizes that unpredictable changes in student enrollment and personnel assignments that occur after the beginning of the school year in determining comparability of services under this policy will not be included in an analysis of equivalency.

To promote this purpose, and to comply with applicable federal law, the Superintendent, to the maximum extent possible, shall ensure the District complies with the following:

**Maintenance of effort.** To the maximum extent possible, the District shall maintain its programs and expenditures in a consistent manner from year to year, unless changes to District funding or attendance make such allocations unfeasible.

**Federal funds to supplement, not supplant, non-Federal funds.** The District may use federal funds only to supplement the funds that would, in the absence of such federal funds, be made available from State and local sources for the education of students participating in programs assisted under this part, and not to supplant such funds. To demonstrate compliance with this requirement, the District shall maintain adequate accounting records to demonstrate that the methodology used to allocate State and local funds to each school receiving assistance under this part ensures that all schools receive all of the State and local funds it would otherwise receive if it were not receiving federal funds.

**Comparability of services.** Except as provided in paragraph captioned "**Compliance**," below, the District shall ensure that State and local funds will be used in schools receiving federal funds to provide services that, taken as a whole, are at least comparable to services in schools that are not receiving federal funds. If the District is serving all of its schools with federal funds, it must ensure that State and local funds are used to provide services that, taken as a whole, are substantially comparable in each school.

**Written assurance.** The District shall provide the State Department of Education written assurances that the District has established and implemented--

- (1) a District-wide salary schedule;
- (2) a policy to ensure equivalence among schools in teachers, administrators, and other staff; and
- (3) a policy to ensure equivalence among schools in the provision of curriculum materials and instructional supplies.

**Procedures and records.** The Superintendent shall: (1) develop procedures for compliance with this Policy; and (2) maintain records that are updated biennially documenting compliance with this Policy.

**Compliance.** For the purpose of determining compliance with the requirement to supplement and not supplant state funds with federal funds, the District is permitted to *exclude* State and local funds expended for: (1) language instruction educational programs; and (2) the excess costs of providing services to children with disabilities as determined by the Superintendent.

**Exclusion of funds.** For the purpose of complying with the requirements of comparable services, the District may exclude receipt of supplemental State or local funds expended in any school for programs that meet the intent and purpose of 20 USC § 6321.

Legal Reference: 20 U.S.C. § 6321

Fiscal Requirements, as amended by Every Student Succeeds Act of 2015

<u>Policy History:</u> Adopted on: February 12, 2018 Revised on: