



School Finance E-Newsletter

Accounting for and Expenditure of Poverty-Based Assistance

Poverty based assistance (PBA) is provided to districts to recognize the challenge of ensuring academic success for all students when a significant number of students come from disadvantaged backgrounds. Given this, it is required that PBA funds be placed in a restricted use fund (494) separate from other state aid received by a district. Since the calculation of poverty-based assistance includes the funds that will be allocated to community schools educating disadvantaged youth from the district, the first expenditure against the fund should be the transfer out of community school payments (object 478.) The remaining funds are to be used according to the restrictions outlined in law.

In addition, ORC §3317.029 (N) states:

“The (state) superintendent shall also withhold an appropriate amount of funds otherwise due a district for any other misuse of funds not in accordance with this section.”

A complete explanation of the PBA restrictions can be found in ORC §3317.029 (J) for districts with a PBA index greater than 1 and in §3317.029 (M) for districts with a PBA index less than 1. In general, the law will allow districts to use any of the funds received to provide all day every day kindergarten and allows community outreach, drop out prevention and guarantee funds to be used for academic intervention services. Districts shall use funds provided for professional development or limited English proficiency for the approved services outlined for these funds or for all day kindergarten.

A detailed explanation of the use of these funds can be found on the ODE Web site by navigating through the following sequence: [Finance and Grants](#) > [Finance Resources and Tools](#) > [Biennial Budget Formulas and Requirements](#) and opening the document titled: “New District Spending and Reporting Requirements Established by HB 66.

Please take the time to review your district’s PBA worksheet supporting the SF-3 to understand the breakdown of the PBA funds and the information on the spending requirements for the funds. If you have questions about the use of these funds, please contact Barbara Mattei-Smith at Barbara.Mattei-Smith@ode.state.oh.us.

Ohio, Nation to Observe School Bus Safety Week October 15-21

Don’t forget to offer a tip of the cap to your transportation folks during School Bus Safety Week, Oct, 15-21. This year’s theme is “I see the driver. The driver sees me.”

Safety week is a good time to recognize the safety record of Ohio’s school bus drivers. Our drivers are exceptionally well trained but they require the constant cooperation of other motorists to ensure the safety of the students they transport. Help us remind folks to pay attention to stopped school buses and be patient as they load and unload Ohio’s children.

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District Square Mileage Calculation Process Updated

This year, district square mileage data has been updated based upon a GIS mapping file provided to us from other state agencies.

In the past, the square mileage reported was based upon a value entered at the district level and was not validated. After an audit of the previous square mileage reported indicated the total square miles of all public school districts was larger than the state of Ohio by a considerable margin, we began a process in which district square mileage is based upon these GIS mapping files. This yields a far more accurate figure.

If in reviewing this data you believe that the data shown for your district is incorrect, you can contact our Pupil Transportation Office for a review if you have specific data for review. In most cases, the best source for your local data would be your county auditor's office. We have reviewed a number of districts already, and found the new data to be correct each time.

We are loading a list of all districts and their square mileage on our Web site with the other pupil transportation finance data. You can also find an individual district's size by looking up their district profile in OEDS-R.

All ODE Newsletters Available on Publications Web Page

With the redesign of the ODE Web page, a number of helpful resources have been grouped for easy navigation. Near the bottom-left of the ODE home page, follow the link to **Publications from ODE** to find a link to all newsletters offered through the department.

The School Improvement E-Newsletter, produced by the Center for School Improvement, includes monthly resource management, high-quality professional development and other informational resources of wide interest to the LEA community. One example in the latest *School Improvement E-Newsletter* is an article detailing adult high school continuation program reimbursements.

Other information potentially relevant to treasurers can be found in the *CTAE Newsletter*, and the very useful *EMIS Newsflash* can also be accessed from the newsletter page. It is a great idea to review the content on the newsletters Web page regularly for information useful to your operations.