



IOWA DEPARTMENT OF EDUCATION

Frequently Asked Questions (FAQs) Regarding Gifted and Talented Funding and Uses

July 2016

This document is based on Iowa Code (IC) sections 257.42-257.49, Iowa Administrative Code (IAC) Chapter 281—59, and IAC Rule 281—98.20.

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Gifted and Talented Programs

1. Question: What schools must offer gifted and talented programming?

Answer: Every school district must offer a gifted and talented program. A district may fulfill this obligation jointly with one or more other districts. Nonpublic schools are exempt from this requirement. Iowa Code (IC) section 257.42.

2. Question: Does the Code of Iowa define gifted and talented children?

Answer: Yes. Pursuant to IC section 257.44, gifted and talented children include those children with demonstrated achievement or potential ability, or both, in any one or more of the following areas: 1) general intellectual ability; 2) creative thinking; 3) leadership ability; 4) visual and performing arts ability; and 5) specific ability aptitude.

3. Question: What information in gifted and talented should be included in the Consolidated Accountability and Support Application (CASA) submitted to the Department of Education?

Answer: IC section 257.43 states what information shall be included. Some of the elements would be appropriate to be included on file at the district level with an assurance provided by the district in the CASA.

4. Question: Must each identified gifted and talented student have an individualized plan to meet that student's need for appropriate instruction and educational services commensurate with the student's abilities beyond those provided by the regular school program?

Answer: Yes. IAC 281—59.5(4) and 281—98.20.

Personnel Costs

1. Question: Can a percent of the salaries of an administrator or secretary be paid with gifted and talented funding?

Answer: No. Staff who are not exclusively assigned for a specified period of time to providing instructional services to meet the needs of identified gifted and talented students, should not be funded from gifted and talented funding. Administrators and clerical assistants are considered to be indirect costs, and indirect cost recovery is not permitted from state categorical funding streams. IAC 281—98.20(2)

2. Question: Can gifted and talented funding be used to pay for the salary of a Curriculum Director?

Answer: No. However, in a very large school district with multiple gifted and talented teachers at multiple building levels, it may be appropriate to have a gifted programming coordinator that exclusively oversees the district's gifted program by daily contact with the building gifted and talented teachers and assisting directly with student identification, gifted programming, and services. IAC 281—98.20.

3. Question: Does the instructional staff need to have 100 percent gifted and talented-identified students in their classroom to be paid from the gifted and talented funding?

Answer: It does not matter how many identified students are in a teacher's classroom if the class is a part of the general curricular program offered in the school. Gifted and talented funding is not to supplant the responsibilities of the general program. The gifted funding is to provide for the needs of identified students beyond those provided by the regular program. Specific subject teachers (e.g., mathematics, sciences, social sciences, art, music) are expected to be able to teach the grade levels and expectations of students at their endorsed levels (elementary, secondary, or K-12). Gifted and talented funding is used for additional services, materials, and resources that are needed to meet the needs of identified students beyond what is available within the general education program offered by the district to other students.

No costs, including costs of classroom teachers, transportation, equipment, or supplies, would be allocated among categorical funding streams based on the number of identified students in various categories (such as gifted, special education, English language learners). Such costs would be general education costs and would not be paid from categorical funding. IAC Chapter 281—98.

4. Question: What are the guidelines for instructional staff paid from the gifted and talented budget?

Answer: Gifted funding is to be used in response to needs of identified students beyond the regular school program. The endorsed gifted teacher is responsible for the Chapter 12 requirements of the school district. So the portion of their salary that they are employed and are responsible for the program can be paid from gifted and talented funding, but not the portion of their salary where they are not exclusively engaged in this activity. As noted in gifted endorsement language, "Teachers in specific subject areas will not be required to hold this endorsement if they teach in their respective endorsement areas." These specific subject teachers are expected to be able to teach the grade levels and expectations of students at their endorsed level (elementary, secondary, or K-12). IAC 281—98.20.

5. Question: Can high school teachers who teach advanced courses be paid from gifted and talented categorical funds?

Answer: No. Advanced curriculum offerings are a student/family choice and is what the school offers as regular programming. Regular program offerings would not be expended from the district's gifted and talented funding. Advanced courses are challenging courses, but they are not exclusive to meeting the needs of identified gifted students. Rather, the option to take advanced courses is open to students of all ability levels, and therefore, would not be expended from the district's gifted and talented funding. IAC Chapter 281—98.

Uses of Funds (IC Chapter 281—98)

1. Question: Can a district use its gifted and talented funding to pay for an Advanced Placement (AP) program?

Answer: No. Gifted funding is to be used to provide for identified student needs beyond the regular school program (curriculum offerings/options). AP courses are challenging courses, but they are not exclusive to identified gifted students. Rather, the option to take AP courses is open

to students at all ability levels, and therefore, would not be expended from the district's gifted and talented funding.

- 2. Question:** Can a district pay for the International Baccalaureate program from its gifted and talented funding?

Answer: No. Gifted funding is to be used to provide for identified student needs beyond the regular school program (curriculum offerings/options). If International Baccalaureate is curriculum offerings for student/family choice, then it is what the school offers as regular programming. Regular program offerings would not be expended from the district's gifted and talented funding.

- 3. Question:** A district has established a required class for all ninth graders called 21st Century Learning Skills. This effectively eliminated its gifted program for ninth graders since it will take up an additional period of the school day. Can the district use any gifted and talented funding for this program?

Answer: No. All ninth graders would not be identified as gifted and talented students, but all students are required to participate in the 21st Century Learning Skills program; therefore, none of the costs for that program would be allowable from gifted and talented funding. If the district offers no other programming to its identified ninth grade students beyond the regular curriculum, the district would have no expenditures that it could charge to the gifted and talented program for that grade level. If the district offers no other programming to its identified ninth graders, the district would also be noncompliant with Chapter 59 requirements in meeting the needs of identified ninth graders; those needs are to be met, and identified students must be provided with the appropriate academic pace during the regular school day.

- 4. Question:** Is it allowable to use gifted and talented funds to pay for Postsecondary Enrollment Options (PSEO) tuition to a community college for identified gifted and talented students?

Answer: Yes, for identified gifted students in ninth and tenth grade, but not for junior and senior students. The opportunity to participate in PSEO is available for all juniors and seniors and is therefore considered the regular school program. Whether the students are gifted and talented identified or not, the PSEO costs are paid from general funds and not gifted and talented funding. Gifted and talented funding is to be used for identified gifted students who have needs beyond the regular school program. Gifted and talented funds may be used for identified ninth and tenth graders who are grade level or curriculum accelerated and are participating in PSEO—because PSEO by law is not offered to ninth and tenth graders except those that are identified as gifted and talented.

- 5. Question:** If some of the students going to a math tournament are gifted and talented-identified students, can their registration fees, lunch, and transportation come from the gifted and talented funding?

Answer: No. The gifted programming funding is not attached to events in which the identified student participates, rather it is available to provide for specific opportunities where regular programming/curricular opportunities are not adequate to meet identified needs beyond what the school offers. If this learning opportunity is open to other math students (regular program), then participation in the event is to be funded through the district's General Fund for all of the students that participate. If this learning opportunity is being made available to meet identified

students' needs beyond what the school offers to other students, and this is the only way the identified students will be challenged during their academic day, then gifted programming funding would be used (as there would be no other way to educate these students at their level of ability through the regular program). Only identified students would be participating in these events and no other math students (regular program). Appropriate expenditures from gifted and talented funding are those that meet all of the following criteria:

- meet the needs of K-12 identified students
- are beyond those provided by the regular school program
- are necessary to provide the services listed on the gifted student's individualized plan
- will remain with the K-12 gifted and talented program

Any other expenditures not directly related to providing the gifted and talented program beyond the scope of the regular classroom would be inappropriate.

6. Question: Can the district use its gifted and talented funding to pay for programs such as Odyssey of the Mind, Mock Trial, concurrent enrollment, or to pay for identified gifted and talented students participating in those programs?

Answer: No.

7. Question: Can the district limit participation in an activity, such as Mock Trial, to only identified gifted and talented students and then use gifted and talented funding for their participation?

Answer: No.

8. Question: If the district specifically designed special instruction based on the needs of a single student or a single group of identified students, but later determines that the program would be of possible benefit to a larger audience of students, can the district continue to pay for the program with gifted and talented funding?

Answer: No. At the point that the program benefits a larger audience of students, it becomes a part of the regular school program and would no longer be an appropriate expenditure from gifted and talented funding.

9. Question: In a 1-on-1 (laptop) district, can the district use gifted and talented funding to pay the costs of that technology provided to identified gifted and talented students?

Answer: No. The cost of the technology would be a general purpose cost and could not be allocated across categories of students for funding purposes.

10. Question: Can the school district count the square footage of the room and the prorata share of utilities as its local match for its gifted and talented program?

Answer: No. These costs are called indirect costs or overhead and are specifically disallowed costs to state categorical funding. Those costs are the responsibility of the district from its general purpose revenues. The costs that may be charged to the gifted and talented program funding must be related to the program itself provided for identified students.

11. Question: Can gifted and talented funding be used to pay for transportation for identified students.

Answer: Transportation between home and school cannot be paid from gifted and talented funding. Transportation that is exclusively for taking identified students on approved gifted and talented field trips or other educational activities that are part of their gifted and talented program would be an allowable cost from gifted and talented funding.

Finance and Accounting

1. Question: How are gifted and talented programs funded?

Answer: Each district receives from state funds an amount based on the state growth percentage of the school foundation formula. This percentage is then applied to the gifted and talented per pupil amount in one year to determine the gifted and talented per pupil amount for the subsequent year. The gifted and talented per pupil amount is then multiplied by the budget enrollment of the district to determine the amount for that budget year. This calculated amount must account for no more than 75 percent of the district's total gifted and talented program budget. The remaining 25 percent of the program budget must come from the districts regular program district cost. Iowa Code sections 257.8 and 257.46. It must be spent for gifted and talented only. Any portion unexpended at the end of the fiscal year must be carried forward. IC section 257.46.

2. Question: If a district's gifted and talented budget has unspent funds at the end of a budget year, may those funds be placed in the district's General Fund?

Answer: No. Gifted and talented funds must be carried over to the subsequent budget year and added to the gifted and talented budget for that year. IC section 257.46(3).

3. Question: What accountability measures are in place if a district doesn't comply with the law on gifted and talented funding?

Answer: The local auditor is now required under IC chapter 11 to review the accounting for categorical funding annually to ensure that Iowa law and rules have been followed. If the district has not properly used its gifted and talented money, the auditor will make a comment in the audit and direct the district to make correcting general journal entries. The audit comment will remain in the audit reports until satisfactorily resolved.

In addition, IC section 257.42 states the Department may request that staff of the Auditor of State conduct an independent program audit to verify that the gifted and talented programs conform to a district's program plans. Also, misuse of public funding is addressed through the administrator and school business official ethical standards. IAC Chapter 282—25 and IAC Chapter 281—81.

4. Question: The district cost per pupil (DCPP) is the maximum tuition cost, and the DCPP includes the 75 percent portion of the gifted and talented funding. Does this mean that the gifted and talented funding is still an identified portion of the maximum tuition rate and the receiving district must code a portion of the tuition it receives to the gifted and talented program? Does the receiving district have to allocate the 25 percent match for the tuition it receives from another district?

Answer: No. The original amount for gifted and talented funding that was added to the previous year's DCPD was only for the purpose of rolling it into the foundation formula, and it then ceased to be a separately identifiable part of the state cost per pupil or the district cost per pupil. Tuition, when it is paid, is all tuition and is not considered to be partially talented and gifted funding. Therefore, the sending district does not send any of its own "matching" funding on top of tuition, and the receiving district does not have to increase its "matching" funding for tuition received.

5. Question: Can a district request modified supplemental amount for gifted and talented programs from the School Budget Review Committee (SBRC)?

Answer: No. The authority to request modified supplemental amount for gifted and talented programs from the SBRC is no longer in the Code.