

TIF APR Submission Technical Assistance

- 1. Substantial Progress:** Your ED program officer and Westat monitor review your APR to determine whether you have made substantial progress over the preceding project period. This review determines:
 - your continuation funding;
 - whether it is necessary to place your organization on "high-risk" status; or
 - whether it is necessary to provide stricter monitoring protocols.

Substantial progress is measured in two ways: (1) Programmatic, and (2) Fiscal. ED must be able to justify continuation funding by determining substantial progress and sound management in both programmatic and fiscal aspects of the project.

Programmatic progress is shown by completing tasks on time and meeting project goals. Your APR contains objectives, measures, and information from ongoing monitoring activities to provide this information for review.

Fiscal progress is of equal importance. You need to show progress by drawing down funds in a timely manner in accordance with the expenses related to meeting your objectives. Meeting all of your performance measures but having a GAPS balance only a small percentage less than your total award raises questions about your ability to financially manage your project. It is important that each TIF grantee draw down funds in accordance with reimbursement policies throughout the project period. Attachment A shows your fiscal responsibilities as provided in EDGAR.

- 2. GPRA Measures:** Attachment B indicates the format in which TIF grantees must report the GPRA measures. Although ED identifies GPRA "measures," we suggest that you use the exact language of the GPRA measure as an overall objective and then use the performance measures to define "a record of effectiveness" for GPRA 1 and the calculation ED provided for GPRA 2.
- 3. Measure Type:** The APR form contains a column titled "Measure Type." There are two options for what to place in this section: (1) GPRA, or (2) PROJ. "GPRA" should only be used for the two GPRA measures, as shown in Attachment B. All other measures are "PROJ" measures, which indicates they are project-specific measures. Do not use "PRGM." PRGM indicates the TIF program has created specific program measures that all grantees must report. TIF does not have program measures.
- 4. Met/Unmet vs. Quantitative Data:** Think of the data you report as being either (1) met/unmet or (2) quantitative. Met/unmet measures are primarily used for process objectives and are often qualitative. While it is acceptable and sometimes necessary to report qualitative data, you should take care to include as much quantitative data as appropriate for your project. Quantitative measures provide real numbers to work with, in ratios and percentages, or raw numbers depending on your measure. Please refer to the Data APR examples in Attachment C to see the difference.
- 5. Have Data? Report Them:** Often, grantees report a lot of substantive data; however, they report them in the "explanation" section of the APR report. Sometimes this is because grantees have created a met/unmet measure instead of a quantifiable measure. A quantifiable measure would be perfect for including your data in the actual form rather than the explanation section. Please report these data in the performance measures section. Including these data will often illustrate that you also met the process measure.
- 6. Targets vs. Actual Data:** Provide the target you established for meeting each performance measure and provide the actual performance data demonstrating progress toward meeting or exceeding this target. Your project staff should establish targets in the current year. When data are available, the data

should be inserted into the actual performance data columns. Targets give you an indication of whether you are meeting the goals set for the project and also allow you to evaluate whether your goals are too ambitious or not ambitious enough.

- 7. Self-Evaluations:** The self-evaluations are a tool for TIF grantees to use throughout the year for self-reflection and to prepare the grantees for their APR submission. However, they are a means, not an end. Think specifically into what overall project progress means and include any important tasks completed, regardless of whether they are in your self-evaluation. You may have a met/unmet process measure in your self-evaluation that produced quantitative results (see Attachment C for the distinction). There may also be times when your project year included goals and objectives that were not captured in the self-evaluation as specific objectives but that were important. You can include these in your APR as objectives and add measures so that ED can see a more specific picture of progress in all aspects of your project. This will look good and provide ED more information.
- 8. Budgets:** It is extremely important to provide detailed budget information with the APR submission. This information is needed to make funding decisions for the your subsequent budget period. Attachment D provides the minimum amount of information ED needs to justify continued funding. Although in the past ED has emailed grantees for more information and clarification, we are not required to do so, and it adds to the burden of program staff. Program staff can reduce continued funding based on large GAPS balances without accompanying explanations.

Attachment A

Read the Education Department General Administrative Regulations (EDGAR) provisions and ask your own general counsel or ED questions as necessary. You should have a copy of EDGAR that was provided at the start of your first project year. You may also find an electronic copy of EDGAR online at (<http://www.ed.gov/policy/fund/reg/edgarReg/edgar.html>).

For grantees who implement a system of performance-pay in partnering districts or charter schools (usually non-profits and state education agencies):

EDGAR, §80.40(a) states, "*Monitoring by grantees.* Grantees are responsible for managing the day-to-day operations of grant and subgrant supported activities. Grantees must monitor grant and subgrant supported activities to assure compliance with applicable Federal requirements and that performance goals are being achieved. Grantee monitoring must cover each program, function or activity."

The term "grantee" refers to the fiscal agent of the award. If you are a non-profit organization that has partnered with districts and/or charter schools, or a state education agency that is implementing this system of pay for performance in local districts, YOU as the grantee/fiscal agent are responsible for monitoring all activities under the grant. Specifically, subgranting is not allowed under the TIF program. It is extremely important that you obtain documentation on expenditures and related activities on a routine basis to avoid audit findings that you lack the fiscal management to receive additional federal funds.

For ALL grantees:

EDGAR, §74.20 Purpose of financial and program management, states, "Sections 74.21 through 74.28 prescribe standards for fiscal management systems, methods for making payments and rules for -

- (a) Satisfying cost sharing and matching requirements;
- (b) Accounting for program income;
- (c) Approving budget revisions;
- (d) Making audits;
- (e) Determining allowability of cost; and
- (f) Establishing fund availability

Specifically: EDGAR, §74.21(b)(1), states (in part), "Recipients' financial management systems shall provide for the following:

- Accurate, current, and complete disclosure of the financial results of each federally-sponsored project in accordance with the reporting requirements established in §74.52...
- Records that identify adequately the source and application of funds for federally-sponsored activities.
- Effective control over and accountability for all funds...(and) shall adequately safeguard all assets and assure they are used solely for the authorized purpose.
- (Cost) Accounting records...that are supported by source documentation.
- Written procedures for determining the reasonableness, allocability, and allowability of costs in accordance with the provisions of the applicable Federal cost principles...

Attachment B

GPRA Reporting Requirements
Example of required GPRA format

Project Objective 1: Changes in LEA personnel deployment practices, as measured by changes over time in the percentage of teachers and principals in high-need schools who have a record of effectiveness.

1.a Performance Measure	Measure Type	Quantitative Data					
The # of teachers who were effective, based on student achievement gains in mathematics, based on the # of teachers who received a classroom-level incentive for those results.	GPRA	Target			Actual Performance Data		
		Raw Number	Ratio	%	Raw Number	Ratio	%
			20/25	80%		15/25	60%
1.b Performance Measure	Measure Type	Quantitative Data					
The # of teachers who were effective, based on student achievement gains in reading, based on the # of teachers who received a classroom-level incentive for those results.	GPRA	Target			Actual Performance Data		
		Raw Number	Ratio	%	Raw Number	Ratio	%
			30/50	60%		35/50	70%

1.c Performance Measure	Measure Type	Quantitative Data					
The # of teachers who were effective, based on student achievement gains in science, based on the # of teachers who received a classroom-level incentive for those results.	GPRA	Target			Actual Performance Data		
		Raw Number	Ratio	%	Raw Number	Ratio	%
			5/20	25%		8/20	40%
1.d Performance Measure	Measure Type	Quantitative Data					
The # of teachers who were effective, based on those teachers who scored 4 or above on the teacher evaluation rubric.	GPRA	Target			Actual Performance Data		
		Raw Number	Ratio	%	Raw Number	Ratio	%
			850/921	92%		742/921	81%
1.e Performance Measure	Measure Type	Quantitative Data					
The # of principals who received an incentive based on his or her school's success in meeting 3 out of 3 AYP school goals.	GPRA	Target			Actual Performance Data		
		Raw Number	Ratio	%	Raw Number	Ratio	%
			10/12	83%		7/12	58%

1.f Performance Measure	Measure Type	Quantitative Data					
		Target			Actual Performance Data		
		Raw Number	Ratio	%	Raw Number	Ratio	%
The # of principals who completed a principal plan and scored 4 or above based on the Board evaluation scorecard.	GPRA		10/12	83%		11/12	92%

Explanation of Progress:

The District of Smallsville defines effectiveness for teachers as:

- 1a – 1c: Increases on student achievement exams in mathematics, reading and science at the classroom level. Measured by # of awards given based on results. The denominator represents all teachers in that subject. The target for 1a was not met, and we plan to include more professional development options for Mathematics teachers and more tutoring after school in Mathematics. Both Reading and Science scores are in line with our established targets.
- 1d: Teachers with a score of 4 or above on the teacher evaluation rubric, conducted multiple times per year. The denominator represents the total number of teachers in the project’s 5 schools. The target for this measure was not met. The district plans to include more substantive feedback in the evaluation results to improve these scores in YR2.

The District of Smallsville defines effectiveness for principals as:

- 1e: A principal’s school meeting 3 out of 3 AYP goals.
 - ABC Elementary School met 3 out of 3 AYP goals = 2 Principals
 - XYZ Middle School met 3 out of 3 AYP goals = 2 Principals
 - Tech Academy met 3 out of 3 AYP goals = 3 Principals
 - Teenage H.S. did NOT meet 3 out of 3 goals (3 Principals)
 - Adolescence M.S. did NOT meet 3 out of 3 goals (2 Principals)
- 1f: Principal plans completed and scored by an external board, with an overall score of 4 or above. Attachment A describes the principal plans in more detail and how each are scored to determine this measure and a principal’s incentive award. The District was pleased with these measured results.

Project Objective 2: Changes in teacher and principal compensation systems in participating LEAs, as measured by the percentage of a district’s personnel budget that is used for performance-related payments to effective (as measured by student achievement gains) teachers and principals.

2.a Performance Measure	Measure Type	Quantitative Data					
TIF + District or other Incentives / TOTAL District Personnel Budget	GPRA	Target			Actual Performance Data		
		Raw Number	Ratio	%	Raw Number	Ratio	%
			/			/	9%

Explanation of Progress:

For the District of Smallville Schools, the Total district personnel budget for the '07-'08 school year was \$2,500,000.

Incentives were paid out in January, in the amount of \$183,000 out of TIF dollars. In addition, the District paid recruitment incentives to 25 teachers, totaling \$50,000.

$$\$183,000 + \$50,000 / \$2,500,000 = 0.093 \text{ or } 9\%$$

Attachment C

Met/Unmet versus Quantitative Data Measures

Example of a Met/Unmet measure

Project Objective 1: To provide adequate communication to TIF-funded schools on the Smallville District incentive plan.

1.a Performance Measure	Measure Type	Quantitative Data						
		Target			Actual Performance Data			
Smallville School District will hold trainings for school leadership.	PROJ	Raw Number	Ratio	%	Raw Number	Ratio	%	
			/				/	

Explanation of Progress:

1.a. Met: Smallville District Schools provided training to all 20 TIF-funded schools using two training sessions. One training was held on August 24, 2007, for 10 schools and the other was held on September 21, 2007, for the remaining 10 schools. The participants at the training were area superintendents, principals, assistant principals, and school leadership committee members.

To determine whether the training was adequate, the program staff conducted a survey of all participants who attended the training. The survey was developed by Surveys, Inc. and provided great insight into how well each school understood this new system of pay, in addition to any feedback on suggestions for improvement. It was important to the District to achieve a response rate of at least 80% and, based on the survey scores, to achieve an average rating of at least 7 out of 10 on the survey, which incorporated topics of buy-in from teachers at the TIF-funded schools, District program staff communication enhancement, and professional development & training opportunities for school leadership personnel.

The survey results were given to the District on February 2, 2008. The overall response rate to the survey was 75%, which is 5% lower than we had targeted. However, the survey scores were outstanding, as the District was scored a high score of 8 out of 10 and received great survey comments that will help the District’s system of pay overall.

Example of a Quantitative Measure

Project Objective 1: To provide adequate communication to TIF-funded schools on the Smallsville District incentive plan.

1.a Performance Measure	Measure Type	Quantitative Data					
Based on the training conducted at 2 leadership seminars, the percentage of those participants who responded to the survey.	PROJ	Target			Actual Performance Data		
		Raw Number	Ratio	%	Raw Number	Ratio	%
			46/58	80%		44/58	75%
1.b Performance Measure	Measure Type	Quantitative Data					
Based on the training conducted at 2 leadership seminars, of those survey responses received, the score out of 10 total points the District achieves in adequacy.	PROJ	Target			Actual Performance Data		
		Raw Number	Ratio	%	Raw Number	Ratio	%
			7/10			8/10	

Explanation of Progress:

1.a Smallsville District Schools provided training to all 20 TIF-funded schools using two training sessions. One training was held on August 24, 2007, for 10 schools and the other was held on September 21, 2007, for the remaining 10 schools. The participants at the training were area superintendents, principals, assistant principals, and school leadership committee members. The District had a target for survey response of 80%, yet received feedback from only 75% of those leadership personnel who attended. The denominator in the ratio represents the number of training attendees.

1.b It was important to the District to achieve an average rating of at least 7 out of 10 on the survey, which incorporated topics of buy-in from teachers at the TIF-funded schools, District program staff communication enhancement, and professional development & training opportunities for school leadership personnel. The survey results were given to the District on February 2, 2008. The overall response rate to

the survey was 75%, which is 5% lower than we had targeted. However, the survey scores were outstanding, as the District was scored a high score of 8 out of 10 and received great qualitative data through survey comments that will help the District's system of pay overall.

Attachment D

The Budget Submission

Direct Cost Categories	Budget Obligated FY 2007	Expended through 3/31/08	Expected to Spend 4/01/08 - 6/30/08	Carryover/Balance
Personnel	\$1,504,222	\$1,322,100	\$182,122	\$0
Fringe Benefits (23%)	\$345,971	\$304,083	\$41,888	\$0
Travel	\$23,100	\$15,345	\$0	\$7,755
Equipment	\$10,400	\$10,400	\$0	\$0
Supplies	\$2,000	\$2,000	\$0	\$0
Contractual	\$321,876	\$123,890	\$100,223	\$97,763
Other	\$897,000	\$800,321	\$0	\$96,679
Subtotal Direct Costs	\$3,104,569	\$2,578,139	\$324,233	\$202,197
Indirect Costs (8%)	\$248,366	\$206,251	\$25,939	\$16,176
TOTAL Costs	\$3,352,935	\$2,784,390	\$350,172	\$218,373

The total carryover request from YR1 to YR2 for Smallsville School District is \$218,373. Below is a breakdown of how the District wishes to use these funds and other information needed to provide adequate justification to the U.S. Department of ED. None of the activities or carryover requests will affect the District's ability to make substantial progress in YR2:

1. \$7,755 was unspent in YR1 in the travel category because of a delay in hiring project staff. Project staff attended a site visit to another TIF District on August 1, 2007, and also a value-added conference on March 4, 2008. The District did not hire its Policy Advisor and Data Management Director until the end of the project period. Both positions have been filled and both staff hired expect to begin work in June of 2008. Funds to be used on those staff salaries were used instead on incentives to teachers for tutoring students after school in Mathematics and Science. More teachers participated in this component of the incentive structure than was intended, so the additional funds were necessary to provide incentives to those teachers. The District would like to spend these unused YR1 funds in YR2 to provide travel to a Summer Institute not originally planned at the time the application was submitted. We expect a total of 20 project staff members to attend this institute at an average cost of \$500 per person. This would equate to \$10,000, and the \$7,755 would assist the District in providing funding for a large portion of this expense in YR2.

2. The contractor that was hired to conduct our project evaluation proposed a bid that was lower than the expected amount, which results in a carryover amount of \$97,763. Smallsville School District would like to use these funds to hire a database consultant who has expertise in value-added analysis. Since receiving the grant, CECR has provided great technical assistance that has helped Smallsville convince the Board that value-added data analysis is a more accurate reflection of student progress than strict attainment. The database consultant's name is Dr. Maiya Boyd, and her resume is attached.
3. Performance-based incentives were paid out in February for school-wide gains and also classroom-level gains in Reading/English, Mathematics and Science. The total number of anticipated teachers and principals eligible for an award was lower than we expected; therefore, we have a carryover in the amount of \$96,679. The District has requested carryover of these funds to incorporate a new component into its incentive structure by providing stipends to teachers who agree to mentor entering freshmen, our targeted subgroup for H.S. completion and college readiness. Based on a survey of interest, it is believed at least 200 teachers will participate in this mentoring program.
4. All indirect costs associated with these carryover requests (8%) are also requested to support these carryover activities. The total indirect cost carryover request equals \$16,176.