

# FLORIDA DEPARTMENT OF EDUCATION



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## MEMORANDUM

DATE: January 28, 2009

TO: Selected DOE Staff

FROM: Martha K. Asbury

CC: Ed Clayton, Alricky Smith

**SUBJECT: BCGPMS 2009-01** Bureau of Contracts, Grants and Procurement Management Services Information and News Series: Federal Supplement/Not Supplant Requirement and the Differentiated Accountability Plan

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It is important that you review and understand the guidance provided in the attached memo from Deputy Commissioner Linda Champion regarding supplement versus supplant use of federal funds and Florida's Differentiated Accountability Plan. The guidance was disseminated to district school superintendents and it is prudent that both DOE and grantee program administrators familiarize themselves with the guidance and the related federal regulations.

In general, auditors determine if supplanting has occurred by asking, "What would the grantee have done in the absence of federal funds?" The attached guidance provides examples of activities that may be considered supplanting and offers means of overcoming the presumption of supplanting, if the district can provide sufficient evidence. Also, the guidance explains an exemption to the supplement versus supplant requirements for school districts with both Title I and non-Title I schools identified as Intervene and/or Correct II and/or Prevent II schools.

Please contact Alricky Smith, Director for the Office of Audit Resolution & Monitoring, if you have questions regarding this guidance.

MARTHA K. ASBURY, DIRECTOR,  
ADMINISTRATIVE SERVICES

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