



K-12 SWP Financial Match Guidelines

Round 3 of the K-12 Strong Workforce Program requires that 100% of the match be financial. The following guidelines apply to financial match.

POLICY OBJECTIVES

From RFA

Match funds are required and intended to incentivize K–12 institutions and community colleges to invest from their base budgets in the development, support, and expansion of K–14 CTE programs aligned with the workforce needs of California’s regional economies. K12 SWP funds are intended to supplement, not supplant base budgets.

GUIDELINES FOR FINANCIAL MATCH

Match expenditures must be integral to the project, directly benefit the pathway(s) that are the focus of the project, and be under the direct control of the LEAs, the Community Colleges and the other partners participating in the project. Projected match expenditures and sources must be documented in the application in the budget section provided for each partner providing match. Providers of match should expect to provide auditable documentation of the expenditure of the match and report on expenditures at the same time and in the same manner as grant expenditures are reported.

Examples of Allowable Financial Match

- Teachers’ salaries and benefits for courses that are a part of a pathway that is the focus of the grant. When a consortium applies and the grant is focused on a pathway offered across the members of the consortium, the salaries and benefits costs for instruction of courses in the pathway at each of the consortium members may be counted as match. Each partner must include the match in the application in their respective budgets and must report expenditures of the match. For example, if two classes out of a teacher’s 5 class teaching load are in the pathway that is the focus of the grant, then 40% of the instructor’s salary and benefits could be counted as match.
- Counselors salaries and benefits in proportion to the amount of time spent directly serving students in the pathway that is the focus of the grant
- Expenditures on facilities, equipment, and supplies that directly benefit the students in the pathway that is the focus of the grant may be considered match. If these expenditures also benefit students outside of the pathway the portion considered match should be prorated. For example, a classroom is renovated to serve as a computer lab. During the life of the grant CTE courses will utilize the lab for 30% of its scheduled hours. 30% of the expenditures for the remodel, acquisition of the necessary computer equipment, and technical support staff costs attributable to the lab may be counted as match.
- A community college offers dual enrollment classes that are part of the pathway that is a focus of the grant. The portion of the instructor’s salaries and benefits attributable to the class as well as expenditures for supplies and materials used in the course may be counted as match.

- A community college offers a career day to recruit K-12 students to enroll in the college's CTE programs. Event costs proportional to the percentage of K-12 students served who are in the pathways served by the grant may be counted as match. This would include faculty and staff time, transportation, marketing, supplies and materials.
- A community college uses federal work study funds to pay its CTE students to serve as teaching assistants in high school classes that are part of a pathway targeted by the grant. These expenses may be counted as match.
- A fire department commits to having two employees teach a two-day long, hands-on fire safety course. The actual salary and benefits costs for the time the two employees spend on the class may be counted as match. Note that the department providing the match must agree to provide documentation of the actual costs and report the expenditures in NOVA.

FAQ

Q: We are building our application match based on our 2020-21 budget. We've been told to expect reductions to the K-12 base budget in coming years due to the fiscal impacts of COVID-19, but have no guidance at this point as to how deep or where these cuts will occur. This could impact our ability to provide the promised match. Should we continue to base our projections on our current budget?

A: It would be reasonable to base your match projections on your current budget. If reductions to K-12 funding do occur and that impacts your ability to provide the match, you will have the option of identifying other sources of match. We will request that the Department of Finance consider other options if budget reductions would clearly impact those LEAs that provided a significant match from their base budget.

Q: LEAs have an established indirect rate with the CDE. Since K12 SWP now limits indirect to 4%, can the difference between an LEA's indirect rate and 4% allowed by SWP be counted as financial match?

A: No, match is intended to be used to directly support the program, or programs, for which the applicant was awarded a grant.

Q: Can a community college's investments in the community college portion of the pathway that is the target of a grant be considered financial match? For example, a college is investing in tools and vehicles to support work on electric vehicles for an automotive technology program that is articulated with a high school's Systems Diagnostics, Service, & Repair program.

A: This would not be considered financial match unless the K-12 students in this program were directly benefiting from the equipment purchase. For example, if the shop where the equipment is located was also used by the K-12 students, match could be claimed in proportion to the K-12 students' use of the lab relative to all users. So if the K-12 students utilized the shop for 10% of the time the shop was in use, 10% of the tool purchase could be counted as financial match.

Q: How will match be required to be documented and reported?

A: Match will be required to be reported at the same time as you are reporting direct expenditures, and in the same detail: object code, with brief description. Submission of the report will require certification by the provider of the match that it was provided as claimed and the providers of the match will be required to maintain documentation backing up the match in an audit file. Grantees may be requested to provide this documentation if the grant is selected for audit during an annual internal audit.

References

LEGISLATION REGARDING MATCH

Effective June 29, 2020

EDUCATION CODE - EDC

TITLE 3. POSTSECONDARY EDUCATION [66000 - 101060]

DIVISION 7. COMMUNITY COLLEGES [70900 - 88933]

PART 54.5. Strong Workforce Program [88820 - 88833]

88828.

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(c)

(1) The local educational agency shall provide matching funds for any grant funding received from this program as follows:

(A) For regional occupational centers or programs operated by a joint powers authority or county office of education, one dollar (\$1) for every one dollar (\$1) received from this program.

(B) For local educational agencies, two dollars (\$2) for every one dollar (\$1) received from this program.

(2) The local match may include funding from school district and charter school local control funding formula apportionments pursuant to Section 42238.02, the federal Strengthening Career and Technical Education for the 21st Century Act (Perkins V) (Public Law 115-224), the partnership academies program pursuant to Article 5 (commencing with Section 54690) of Chapter 9 of Part 29 of Division 4 of Title 2, the agricultural career technical education incentive program pursuant to Article 7.5 (commencing with Section 52460) of Chapter 9 of Part 28 of Division 4 of Title 2, or any other allowable source, except as provided in paragraph (3).

(3) The local match described in this subdivision shall not include any funding received by the applicant from the California Career Pathways Trust established pursuant to Section 53010, the California Career Technical Education Incentive Grant Program established pursuant to Section 53070, or the Career Technical Education Facilities Program established pursuant to Section 17078.72.

(4) An applicant's matching funds shall be used to support the program, or programs, for which the applicant was awarded a grant.

88832.

As a condition of receiving funds for purposes of the K–12 component, grant recipients shall do both of the following:

(a) Certify to the K–12 Selection Committee that grant funds received and the matching funds contributed by each local educational agency shall be used solely for the purpose of supporting the program or programs for which the grant is awarded.

(b) Make expenditure data on career technical education programs available for purposes of determining if the grant recipients have met the matching funds requirements specified in subdivision (c) of Section 88828, and for monitoring the use of funds provided pursuant to Section 88827.

RFA SECTIONS THAT ADDRESS MATCH

G. Match Requirements

G1. Proportional Dollar Match

Match funds are required and intended to incentivize K–12 institutions and community colleges to invest from their base budgets in the development, support, and expansion of K–14 CTE programs aligned with the workforce needs of California’s regional economies. K12 SWP funds are intended to supplement, not supplant base budgets.

Per Education Code, Sections 88828, (c)(1)(A)(B), any K12 SWP funds awarded, the grantee is required to provide a proportional dollar match as follows:

- For ROCPs operated either by a joint powers authority or by a county office of education, one dollar (\$1) for every one dollar (\$1) awarded. The ROCP needs to be the Lead Agency on the application.
- For all other LEAs, two dollars (\$2) for every one dollar (\$1) awarded.

G2. Acceptable and Unacceptable Financial Match Sources

Financial match must directly support and benefit the projects proposed in the grant. The match may include funding from the following sources:

- School district and charter school LCFF apportionments.
- Perkins V (Strengthening Career and Technical Education for the 21st Century Act), or its successor.
- Partnership Academies Program.
- Agricultural Career Technical Education Incentive Grant.
- Community College Strong Workforce Program (SWP) that directly serves K–12 pupils (i.e., dual enrollment, early college credit).
- California Adult Education Programs (CAEP), as approved by the local board.
- Business, industry, philanthropic sources that will directly support the program.
- Any other source, except those described below.

The match may **NOT** include funding from any of the following:

- California Career Technical Education Incentive Grant Program (CTEIG).
- Career Technical Education Facilities Program Grant.
- Public School Facilities Bond (Proposition 51).
- The same local match that is being used for a California Career Technical Education Incentive Grant.
- The same local match that is being used for another concurrent K12 SWP grant/application.