

ESEA Federal Program Spending Snapshot

All federally-funded program costs must be:

- (1) **Reasonable:** consistent with prudent business practice and comparable current market value;
- (2) **Necessary:** required to carry out the intent and purpose of the Title I, Part A program; and
- (3) **Allocable:** chargeable or assignable in accordance with relative benefits received.

In addition, costs must be aligned with generally accepted accounting principles (GAAP) and adequately documented and budgeted within the grant.

TARGETED ASSISTANCE: Title I, Part A funds may only be used to meet the needs of children identified as being in the greatest need of services. Students must be selected using multiple, educationally related objective criteria. All costs must be supplemental and limited to services for eligible students in a targeted assistance program.

SCHOOLWIDE: Title I, Part A funds may ~~can~~ be used to upgrade the entire educational program in a school so all students may benefit. Activities must be a part of the approved schoolwide plan (school level Comprehensive Needs Assessments [CNA]/School Administrative Unit [SAU] Consolidated Plan) and support an identified academic need through the school's CNA.

Supplemental services may be used in the following ways:

- to support low-achieving students by encouraging them to take advanced courses
- to enroll low-achieving students in preschool enrichment programs
- to develop and implement programs that are designed to improve outcomes for students with disabilities
- to develop and implement programs that are designed to improve outcomes for English learners.

REQUIRED SET ASIDES:

- o **Homeless:** Local educational agencies (LEAs) that receive Title I, Part A funds must reserve funds for services for homeless students. LEAs should conduct a needs assessment to determine the reserve amount and clearly show these funds in the Title I budget.
- o **Parent and Family Engagement:** LEAs with Title I allocations greater than \$500,000 must reserve an amount equal to 1% of the Title I, Part A allocation and allocate 90% of those funds to Title I schools for parent and family engagement activities. These funds must be clearly identified in the Title I budget.

OPTIONAL SET ASIDES:

- o **District Administration:** These are costs for administering the program for public and private schoolchildren (limited to 4% of the grant).
- o **Direct Costs Salary Differentials:** These include salary and benefit differentials above the base salary.
- o **Additional Supports and Instruction (ATSI; Tier I) and Targeted Supports and Instruction (TSI; Tier II) Schools** (previously known as Focus Schools) -- Up to 10% of the LEA's Title I allocation may be set aside for this purpose.
- o **Comprehensive Supports and Instruction (CSI; Tier III):** (previously known as Priority Schools) -- Up to 20% of the LEA's Title I allocation may be set aside for this purpose.
- o **Professional Development (districtwide):** -- Only instructors working with Title I students may participate. In schoolwide buildings, that would be all instructors/staff in the school. In targeted buildings, that would include instructors and staff working with targeted students. In no instance should a school that is not being served by Title I funds benefit from professional development paid for by Title I funds.
- o **Early Childhood Programs (districtwide):** -- This include costs for operating a preschool.
- o **Summer School (districtwide):** -- The programs and intersession programs are for students who attend Title I participating school attendance areas.

SUPPLEMENT vs. SUPPLANT: Title I funds must be used to supplement (increase the level of services) and not supplant (replace) funds from nonfederal sources. State or local funds may not be decreased or diverted for other uses merely because of the availability of these funds. District and school personnel must maintain documentation that clearly

demonstrates the supplementary nature of these funds (i.e., budget development documentation). The federal supplement, not supplant, provision is intended to ensure that services provided under Title I, Part A are in addition to, and not in place of, local funds if Title I funds were not available.

In determining whether a particular use of funds would violate the non-supplanting requirement, SEAs and LEAs should consider matters such as whether the cost involved is currently paid for using State or local funds or whether the cost involved is for an activity that is required by State or local law. The SEA or LEA may not decrease the amount of State or local funds used to pay the cost of an activity simply because of the availability of Title I funds.

Below is a general overview of allowable and unallowable expenditures under Title I, Part A.

Note: Targeted assistance and schoolwide guidelines may differ. Schoolwide programs must only use grant funding for programming outlined in the schoolwide plan (school level CNA/SAU Consolidated Plan). Targeted schools must have a plan for specific activities to address the needs of the targeted population.

Title-Specific Expenditures

Academic Support for At Risk Students:

Allowable Uses of Grant Funds	Unallowable Uses of Grant Funds
<ul style="list-style-type: none"> ✓ Certified teachers' salaries and benefits ✓ Pre-K, summer, and extended day programs; educational weekend/afterschool/extended day programs ✓ Concurrent or dual enrollment programs (tuition, fees, books, and instructional materials) ✓ Equitable services for private school students ✓ Advanced Placement (AP) courses ✓ Documented instructional field trips ✓ Supplemental instruction ✓ Support for homeless students ✓ Saturday programs ✓ Home tutoring conducted by LEA ✓ Services provided for neglected or delinquent children ✓ School improvement activities ✓ Direct student services, such as credit recovery, academic acceleration, and courses, that lead to diploma ✓ Transportation for Title I extended day and summer programs, if not otherwise available ✓ LEA contracts with third-party providers in accordance with the Title I program ✓ Nutritional snacks for Title I students during extended day and summer programs ✓ State assessment and other diagnostic tools ✓ Support staff for Title I programs ✓ Paraprofessionals ✓ Salaries/stipends for school counselors ✓ School psychologist ✓ Speech pathologist ✓ Data management staff and software ✓ Computer technology teacher, coordinator, and services 	<ul style="list-style-type: none"> ✗ Incentives (however, small items such as certificates, books are allowed) ✗ Base pay for principals (contract hours) and district staff that are employed to benefit the district as a whole (Superintendent, Assistant Superintendent, Business Manager, Accountant) ✗ Entertainment activities ✗ Core services for English learners

Parent and Family Engagement:

Allowable Uses of Grant Funds	Unallowable Uses of Grant Funds
<ul style="list-style-type: none"> ✓ Parent and family engagement coordinator ✓ Parent University ✓ Guest Speakers for family night and add family/parent event to activities and supplies for ✓ Light refreshments ✓ Activities and supplies 	<ul style="list-style-type: none"> ✗ Food or complete meals for social activities, gatherings, or meetings during non-meal periods (only allowable if provided during parent trainings that occur during a meal period) ✗ Ceremonies, banquets, and celebrations

Materials, Supplies, and Equipment:

Allowable Uses of Grant Funds	Unallowable Uses of Grant Funds
<ul style="list-style-type: none"> ✓ Computer-aided instruction software ✓ Technology to upgrade the educational program ✓ Supplemental instructional materials, equipment, and software (limited to identified students in targeted programs) ✓ Take-home computers (LEA should ensure that families and students are properly trained in computer software usage) ✓ Technology for private, non-public schools (District is fiscal agent and retains ownership) ✓ Periodicals, online subscriptions, and software license fees ✓ Homeless student uniforms, materials, clothing, hygiene 	<ul style="list-style-type: none"> ✗ Home-based internet services

Professional Development:

Allowable Uses of Grant Funds	Unallowable Uses of Grant Funds
<ul style="list-style-type: none"> ✓ Stipends or substitutes for staff professional development (PD) ✓ Educational consultants ✓ PD supplies and materials ✓ Conference costs that meet state and federal guidelines ✓ Regional education consortiums and public universities ✓ Travel costs for allowable grant activities that includes lodging and meals (out-of-state travel requires prior LEA approval) 	<ul style="list-style-type: none"> ✗ Food, meals (when hosting PD events)

Other:

Allowable Uses of Grant Funds	Unallowable Uses of Grant Funds
<ul style="list-style-type: none"> ✓ Stipends for program staff, outside contract hours, to administer the implementation of the Title I program ✓ Guidance counselors, social workers, and other professionals providing supplemental services ✓ Evaluations ✓ Educational support personnel (ESEA Coordinator, Title I Secretary, Title I Director) ✓ Social-emotional concerns and socialization activities that address behavior viewed as social issues, Positive Behavioral Interventions & Supports (PBIS), restorative justice, bullying and suicide prevention, etc. ✓ Grant manager, auditor, analyst, and manager of nonpublic programs ✓ Career and college readiness activities and services ✓ Field trips to college campuses for orientation and guided tours 	<ul style="list-style-type: none"> ✗ Social events, recreation, entertainment, non-educational trips, etc. ✗ Fundraising, raffles, door prizes, gifts, and awards ✗ Promotional items, such as T-shirts, caps, tote bags, imprinted pens and key chains, souvenirs, gift certificates/cards ✗ Alcohol ✗ Construction, remodeling, renovation ✗ Cell phones for personal use ✗ Non-educational games and devices