



Washington Office of Superintendent of  
**PUBLIC INSTRUCTION**

# *Title I, Part A Fiscal Handbook*

**2024**

# TITLE I, PART A FISCAL HANDBOOK

2024

## Dr. Jon Mishra, Assistant Superintendent Elementary, Early Learning, and Federal Programs (EELFP)

### Prepared by:

- **Ellen Hopkins**, Title I, Part A & Learning Assistance Program Supervisor  
[ellen.hopkins@k12.wa.us](mailto:ellen.hopkins@k12.wa.us) | 360-972-4785
- **Alyssa Ibanez**, EGMS, Title I, Part A and Learning Assistance Program Supervisor  
[alyssa.ibanez@k12.wa.us](mailto:alyssa.ibanez@k12.wa.us) | 360-725-6172

### Special Contributors:

- **Jason Miller**, Executive Director, Elementary Education, Early Learning, Special Programs and Federal Accountability  
[jason.miller@k12.wa.us](mailto:jason.miller@k12.wa.us) | 360-725-6232
- **Julie Chace**, Title I, Part A Private Schools and Equitable Services Program Supervisor  
[julie.chace@k12.wa.us](mailto:julie.chace@k12.wa.us) | 360-725-6167
- **Penélope Mena**, Title I, Part A and Learning Assistance Program Supervisor  
[penelope.mena@k12.wa.us](mailto:penelope.mena@k12.wa.us) | 360-725-6069
- **Dr. Sheila Gerrish**, Title I, Part A and Learning Assistance Program Supervisor  
Ombudsman, Federal Program Equitable Services, Special Programs, & Federal Accountability  
[sheila.gerrish@k12.wa.us](mailto:sheila.gerrish@k12.wa.us) | 360-725-6026
- **Emily Statler**, Title I, Part A and Learning Assistance Program Supervisor  
[emily.statler@k12.wa.us](mailto:emily.statler@k12.wa.us) | 360-725



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# TITLE I, PART A CONTACT INFORMATION

Elementary, Early Learning, And Federal Programs	Contact Information
<b>Dr. Jon Mishra</b> Assistant Superintendent, Elementary, Early Learning, and Federal Programs	<a href="mailto:jon.mishra@k12.wa.us">jon.mishra@k12.wa.us</a> 360-725-6100
<b>Debbie Guthier</b> Executive Assistant	<a href="mailto:debbie.guthier@k12.wa.us">debbie.guthier@k12.wa.us</a> 360-725-6100
Executive Director & Assistant Director	
<b>Jason Miller</b> Executive Director, Elementary, Early Learning, and Federal Programs	<a href="mailto:jason.miller@k12.wa.us">jason.miller@k12.wa.us</a> Office: 360-725-6232 Cell: 360-764-6079
<b>Dr. Yesenia Rodriquez</b> Assistant Director, Federal Programs	<a href="mailto:yesenia.rodriquez@k12.wa.us">yesenia.rodriquez@k12.wa.us</a> Cell: 509-840-9119
Title I, Part A Program Supervisors & Support	
<b>Alyssa Ibanez</b> EGMS, Title I, Part A & Learning Assistance Program Supervisor	<a href="mailto:alyssa.ibanez@k12.wa.us">alyssa.ibanez@k12.wa.us</a> 360-725-6172
<b>Ellen Hopkins</b> Title I, Part A & Learning Assistance Program Supervisor	<a href="mailto:ellen.hopkins@k12.wa.us">ellen.hopkins@k12.wa.us</a> 360-725-6104
<b>Emily Statler</b> Title I, Part A & Learning Assistance Program Supervisor	<a href="mailto:emily.statler@k12.wa.us">emily.statler@k12.wa.us</a> 360-725-6189
<b>Penélope Mena</b> Title I, Part A & Learning Assistance Program Supervisor	<a href="mailto:penelope.mena@k12.wa.us">penelope.mena@k12.wa.us</a> 360-725-6069
Private Schools/Equitable Services	
<b>Sheila Gerrish</b> Title I, Part A Private Schools/Equitable Services & Learning Assistance Program Supervisor	<a href="mailto:sheila.gerrish@k12.wa.us">sheila.gerrish@k12.wa.us</a> 360-725-6026
<b>Julie Chace</b> Title I, Part A Private Schools/Equitable Services	<a href="mailto:julie.chace@k12.wa.us">julie.chace@k12.wa.us</a> 360-725-6167

# INTRODUCTION

This handbook provides general guidance from the Office of Superintendent of Public Instruction (OSPI) on how Local Educational Agencies (LEAs) may spend Title I, Part A funds under the Every Student Succeeds Act (ESSA). This handbook is being disseminated to LEA Title I, Part A Directors and Business Managers and the Office of the Washington State Auditor (SAO). It should be considered official guidance from OSPI beginning with the 2022–23 school year and used in tandem with other guidance documents from OSPI on the Title I, Part A program and federal funds. When appropriate, those guidance documents are referenced and linked.

Title I, Part A is the U.S. Department of Education’s (ED) largest birth to grade 12 grant. It provides supplemental funding to help low-income schools improve the academic achievement of educationally disadvantaged students. Title I, Part A provides programs, services, and customized instruction and curricula that helps students meet academic standards and take an active interest in their learning. ED awards Title I, Part A funds to State Educational Agencies (SEAs), which then subgrant funds to LEAs. LEAs retain some funds to carry out certain activities, and then must allocate the rest to eligible schools.

Preliminary Title I Part, A allocations are released each spring and are accessed through the Title I, Part A application (Consolidated Grant Application (CGA) through the Educational Grant Management System (EGMS) and at [Federal Allocations](#). The preliminary numbers are for planning purposes and final allocations can increase or decrease depending on multiple factors in ED’s allocation calculations. As allocations are updated, the amounts are updated in the Title I Part A application and to the link above.

This handbook provides an overview of the Title I, Part A spending rules and options; it does not discuss all details of compliance requirements. For more detailed information, see the [Title I Part A Guide](#) and [OSPI’s Title I, Part A website](#).

For questions regarding scenarios specific to your program, reach out to the Title I, Part A office at [Title1a@k12.wa.us](mailto:Title1a@k12.wa.us) or 360-725-6100.

# HOW TITLE I, PART A FUNDS ARE CALCULATED

Title I, Part A grants are formula-based (entitlement) funds to LEAs from the Department of Education (ED). ED uses several factors in calculating Title I, Part A allocations. The U.S. Census Bureau provides estimates of income and poverty for all U.S. states and counties. Title I, Part A allocations are calculated using the provided information through four different formulas.

LEAs with a formula count (formula children) of at least 10 and this count exceeds 2% of the LEA’s school population receive *Basic Grant* funds.

LEAs with a formula count exceeding 6,500 or 15% of the total school-age population receive *Concentration Grant* funds.

LEAs with a formula count of at least 10 and this count is at least 5% of the LEA’s school population receive *Targeted Grant* funds.

LEAs with a formula count of at least ten and this count is at least 10% of the LEA’s School population receive *Education Finance Incentive Grant (EFIG)* funds.<sup>1</sup>

LEAs may receive funds through one or more of the four grant categories.

	FORMULA COUNT (5-17 POPULATION)		POVERTY %
BASIC	Greater than or equal to 10	<b>AND</b>	Greater than 2%
CONCENTRATED	Greater than 6,500	<b>OR</b>	Greater than 15%
TARGETED	Greater than or equal to 10	<b>AND</b>	Greater than or equal to 5%
EFIG	Greater than or equal to 10	<b>AND</b>	Greater than or equal to 5%

The table above makes clear that poverty data and 5–17 population impact Title I, Part A Allocations. As a safety mechanism to mitigate funding loss for LEAs where eligibility changes, OSPI applies a hold-harmless requirement.<sup>2</sup>

ED releases Preliminary Title I, Part A allocations in the spring of each year. These preliminary allocations support LEAs in planning. In early summer, ED releases Final Title I, Part A allocations. On occasion, ED releases revised final allocations later in the year.

Title I grantees have 27 months to spend the funds: July–September (15 months) and then another 12 months of carryover (October–September).

<sup>1</sup> ED, [Applicant Information -- Title I, Part A Program \(ed.gov\)](#)

<sup>2</sup> ED, [ESSA Non Regulatory Guidance Fiscal and Equitable Service 11-21-2016 \(PDF\) \(ed.gov\)](#)

EXAMPLE			
Funding Year	Allocation Release	Allocation End Spending Date Without Carryover	Allocation End Spending Date with Carryover
2022/2023	July 1, 2022	September 30, 2023 (15 months)	September 30, 2024 (12 additional months)

NOTE: To align with the school fiscal year, the final spend date is typically August 31.

Additional information may be accessed through the following links:

- [Small Area Income and Poverty Estimates \(SAIPE\) Program \(census.gov\)](https://nces.gov/ipeds/datacenter/saipe/)
- [Applicant Information -- Title I, Part A Program \(ed.gov\)](https://www.ed.gov/programs/titleiia/)
- [Federal Allocations | OSPI \(www.k12.wa.us\)](https://www.k12.wa.us/OSPI/)

## HOW TITLE I, PART A FUNDS MAY BE USED

The purpose of Title I, Part A is to provide all children “significant opportunity to receive a fair, equitable, and high-quality education, and to close educational achievement gaps.”<sup>3</sup>

Title I, Part A funds can support a wide range of activities to help students meet state academic standards. This includes, but is not limited to:

- Providing eligible students with a well-rounded education, which ESSA defines as “Courses, activities, and programming in subjects such as English, reading or language arts, writing, science, technology, engineering, mathematics, foreign languages, civics and government, economics, arts, history, geography, computer science, music, career and technical education, health, physical education, and any other subject, as determined by the SEA or LEA, with the purpose of providing all students access to an enriched curriculum and educational experience.”<sup>4</sup>
- ESSA permits Title I, Part-A schoolwide spending on broad improvement strategies based on the school’s needs.<sup>5</sup>
- Instructional supports.
- Non-instructional supports including:
  - School climate
  - Attendance improvement
  - Improving school quality
  - School counselors<sup>6</sup>

When considering whether the Title I, Part A funds may be used at the LEA or building level, business managers and Title I, Part A directors and staff should ask the following questions:

1. What need does the expenditure address? How does it connect to the relevant Title I, Part A plan (LEA annual plan–Consolidated Grant Application (CGA), schoolwide plan, targeted

<sup>3</sup> ESSA, Section 1001

<sup>4</sup> ESSA, Section 8101(52) defining a “well-rounded education”

<sup>5</sup> ESSA, Section 1114(a)(1)(A) and ED guidance issued under ESSA, [Supporting School Reform by Leveraging Federal Funds in a Schoolwide Program \(2016\)](#)

<sup>6</sup> ESSA, Section 1114(b)(7)(A)(iii)(I) & (III), Section 1115(b)(2)(B)(ii), and Section 1115(e)(2)



assistance school program services)? The purchaser should be able to clearly explain how the expenditure aligns to the LEA or building's Title I, Part A plan.

2. How is the expenditure reasonable, necessary, and allocable to conduct the intent and purpose of the Title I, Part A program? For example:
  - If it is a district initiative expenditure, the expenditure must be aligned to the Title I, Part A application (CGA). The State Auditor's Office (SAO) regularly review CGAs and the alignment of LEA expenditures.
  - If it is a schoolwide expenditure, it needs to be aligned to the schoolwide plan's needs assessment. The SAO will look at the schoolwide plan, particularly the comprehensive needs assessment, to ensure costs charged to Title I, Part A align to the plan. If they do not, they run the risk of being disallowed.
  - If it is a targeted assistance expenditure, it needs to be aligned with the targeted assistance comprehensive assessment.
3. How will the expenditure be evaluated to measure a positive impact on student achievement?

The answers to these questions will help LEAs determine if an expenditure is allowable.

#### ALLOWABILITY QUESTIONS

1. What need does the expenditure address? How does it connect to relevant Title I, Part A plan?
2. How is the expenditure reasonable, necessary, and allocable to carry out the intent and purpose of the Title I, Part A program?
3. How will the expenditure be evaluated to measure a positive impact on student achievement?

## Allowability

Title I, Part A costs must be allowable under the Title I, Part A program. At a minimum this means:

- In a schoolwide program (SWP), Title I, Part A funds may be used to upgrade the entire educational program in the school and benefit all students, provided the cost is consistent with the school's needs assessment and the school's comprehensive schoolwide plan (see ESEA Section 1115(a)).
- In a targeted assistance school program (TAS), Title I, Part A funds may be used to benefit only those students identified as eligible as shown by the school's eligibility process.
- Costs must be permissible under Title I, Part A and ESSA generally (note that ESSA clarified the wide uses of funds that are permissible under the Title I, Part A program).

There are general federal spending provisions that apply to federal education funds, including Title I, Part A.

1. All costs charged to ED grants must be **necessary, reasonable, and allocable** and consider the amount of money spent and the needs of the program.<sup>7</sup> This requirement comes from a set of federal regulations known as the Uniform Grant Guidance (UGG), which applies to all federal grants including ED grants.<sup>8</sup>

The UGG affects ED grant spending in several ways. This includes listing:

- Costs that may never be paid for with federal funds.<sup>9</sup>
  - General criteria all costs supported with federal funds must satisfy.<sup>10</sup>
  - Additional requirements for certain costs supported with federal funds.<sup>11</sup>
  - Rules for how LEAs procure goods and services with federal funds,<sup>12</sup> how they track items paid for with federal funds,<sup>13</sup> and the kinds of records they must keep about their grant spending.<sup>14</sup>
2. All employees charged to federal grants must document the time they spend working on the grant's objectives to demonstrate that the amounts charged to federal programs are true and accurate (commonly referred to as Time and Effort). See OSPI's Bulletin [B048-17 "Guidelines for Charging Employee Compensation to Federal Grants"](#) and the forms available on OSPI's [School Apportionment tools and forms webpage](#).
    - Semi-Annual Certification–Single Cost Objective
    - Monthly PAR–Multiple Cost Objectives/Reconciliation to Payroll Records
    - Monthly PAR with Multiple Cost Objectives for Employee with Fixed-Schedule (if not using the "Fixed Schedule" system)
  3. Some parts of ESSA require LEAs to spend on activities that are supported by evidence, are demonstrated to be effective, or that are consistent with a formal needs assessment. Even where this is not required, ED grant spending has the most impact when LEAs spend federal funds on effective activities designed to meet program goals. LEAs are encouraged to:
    - Carefully consider the needs of students, educators, and other relevant stakeholders.
    - Determine which activities are most likely to effectively address those needs.
    - Prioritize those activities when deciding what costs to support with ESSA funds (unless those activities are being paid for by other funding sources).
    - Employee Certification and Schedule–Employee with Fixed Schedule (if using the "Fixed Schedule" system).

## Allowability Documentation

To meet allowability requirements, costs must be adequately documented.

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<sup>7</sup> 2 CFR 200.403(a)

<sup>8</sup> UGG in [Part 200 of Title 2 of the Code of Federal Regulations](#), and [Federal guidance and other resources about the UGG](#)

<sup>9</sup> 2 CFR Part 200, Subpart E

<sup>10</sup> 2 CFR § 200.403

<sup>11</sup> 2 CFR §§ 200.420-200.475

<sup>12</sup> 2 CFR §§ 200.317-200.326

<sup>13</sup> 2 CFR §§ 200.313-200.314

<sup>14</sup> 2 CFR § 200.318(h)(i) for procurement records or 2 CFR § 200.302(b)(3) for financial records

- When original records are electronic and cannot be altered, there is no need to create and retain paper copies.<sup>15</sup>
- When original records are paper, electronic versions may be substituted through duplication or other forms of electronic media provided they:
  - are subject to periodic quality control review.
  - provide reasonable safeguards against alteration.
  - remain readable.

## Costs That Are Never Allowable under Title I, Part A

**Gifts and incentives are not allowable in Washington.** Do not use state or federal funds to pay for gifts or incentives related to Title I, Part A programs or activities. This includes gifts or items that appear to be gifts. Examples include souvenirs, memorabilia, or other promotional gifts, such as t-shirts, caps, tote bags, key chains. Gifts for Title I, Part A program participants can be provided if donated by individuals or through private funds.

### The following costs may not be charged to ED Grants:<sup>16</sup>

- Advertising and public relations costs such as promotional items and memorabilia, including models, gifts, and souvenirs (with limited exceptions).
- Advisory councils, unless permitted by the grant or federal awarding agency.
- Alcoholic beverages.
- Bad debts.
- Contributions and donations.
- Entertainment, including amusement, diversion, and social activities and any associated costs, except where specific costs that might otherwise be considered entertainment have a programmatic purpose and are authorized either in the approved grant or by the federal awarding agency.
- Fines, penalties, damages, and other settlements (with limited exceptions).
- Fund raising and investment management costs (with limited exceptions).
- General costs of government (such as the salaries and other expenses of a school board, or the costs of the LEA's chief executive (superintendent)).
- Goods or services for personal use.
- Lobbying.
- Organizing activities, such as incorporation fees, brokers' fees, fees to promoters, organizers or management consultants, attorneys, accountants, or investment counselors, in connection with establishment or reorganization of an organization, except with prior approval of the federal awarding agency.
- Selling and marketing.
- Student activity costs (such as costs incurred for intramural activities, student publications, student clubs, and other student activities) unless specifically allowed under the grant (such as to remove barriers for homeless students).

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<sup>15</sup> UGG Section 200.335

<sup>16</sup> CFR 200

# SET-ASIDES

## Required LEA Set-Asides

Before allocating Title I, Part A funds to schools, LEAs must set-aside Title I, Part A funds for some required activities. For more information about set-asides, refer to the [Title I Part A Guide](#).

Note: Funds transferred into Title I, Part A become Title I, Part A. funds. These transferred funds should be treated as if they were an increase to the original allocation and are factored into the set-asides.

## Equitable Services for Eligible Private School Students

LEAs must set-aside a proportional amount based on the number of eligible private school students in the LEA.<sup>17</sup> ESSA requires an LEA to determine the amount of funds available for providing equitable services under Title I, Part A prior to any expenditures or transfers of funds.<sup>18</sup> This includes all set-asides previously taken “off the top” of an LEA’s Title I, Part A allocation, including set-asides for administration, parental involvement, and district-wide initiatives.<sup>19</sup>

### *Private Schools Inside and outside LEA Boundaries*

Private school students residing within LEA boundaries generate funding for the LEA. This is true regardless of whether the private school is located inside or outside the LEA. In other words, that student is your responsibility. It is an option, based on private school consultation, and conversations with other LEAs to set up an inter-local agreement with another LEA for them to deliver services to the eligible student(s). Please review OSPI’s [LAP/Title I, Part A Handbook](#) and the [ESSA Private School page](#) for additional information on calculating and expending the equitable services set-aside. Districts may use the OSPI [Planning Tool for Title I, Part A Equitable Services Set-Aside](#) to calculate using district data.

### *Equal vs. Equitable*

There is a common misconception around equitable services to private school students that services must be equal. An LEA may think that because they are choosing to serve grades K–5 in reading (for example) that participating private schools are required to do the same. The law uses the word “equal” to refer to the amount of funds required to be set aside for services to private school students.

Services to private school students do not need to be equal to (the same as) those services provided to public school students. If the needs of the students enrolled in private schools are

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<sup>17</sup> ESSA, Section 1117(a)(4), ED, *Fiscal Changes and Equitable Services Requirements Under ESEA, as Amended by ESSA* (2016) available at <https://www2.ed.gov/policy/elsec/leg/essa/essaguidance160477.pdf>

<sup>18</sup> ESSA, Section 1117(a)(4)

<sup>19</sup> ED, *Non-Regulatory Guidance: Fiscal Changes and Equitable Services Requirements under ESEA, as amended by ESSA* (November 2016), Q&A O-1, available at <https://www2.ed.gov/policy/elsec/leg/essa/essaguidance160477.pdf>

different based upon data (i.e., delivery method, subject area, etc.) than those public-school students, then the LEA is required to provide different benefits.<sup>20</sup> Services that best meet the needs of private school students should be discussed during the consultation process and documented in the Title I, Part A Record of Agreed Upon Services.

## Services for Homeless Children

Students identified as “individuals who lack a fixed, regular, and adequate nighttime residence”<sup>21</sup> are supported through the homeless set-aside. LEAs must set-aside “such funds as are necessary,” based on an assessment of homeless children’s needs; ESSA does not specify an amount, but it is a required set-aside.<sup>22</sup> To assist in determining the Title I, Part A set-aside amount for homeless children and youth, the CGA in EGMS includes a needs assessment. This set-aside may pay for the cost of LEA’s homeless liaison and transportation, and other activities required under the McKinney Vento Homeless Education Act. Students are eligible whether they attend, Title I, Part A schools.

## Services for Neglected Children

Currently, there are no students identified as neglected in the state of Washington. An LEA could reserve funds necessary to provide services to children in local institutions for neglected children, and/or community day programs for neglected children, if such a facility should be approved. Please contact [Emily Statler](#) for more information.

## Services for Delinquent Children

LEAs can use this set-aside to support students who reside in or are transitioning from approved local delinquent facilities or community day program for delinquent children, e.g., facilities for detention, juvenile corrections, adult corrections, or community day programs. See [Set-Aside for Students Identified as Neglected or Delinquent guidance](#) for more information.

### Purpose of the Title I, Part A Delinquent Set-Aside

- Improve educational services for children and youth in local, tribal, and state institutions for delinquent children and youth so they have the opportunity to meet the same challenging state academic content and state student achievement standards that all children in the state are expected to meet,
- Provide these children with services to enable them to transition successfully from institutionalization to further schooling or employment, and
- Prevent at-risk youth from dropping out of school, as well as provide dropouts and children and youth returning from correctional facilities or institutions for delinquent children and youth with a support system to ensure their continued education.

**Transitional Needs** – when determining how to best use the Title I, Part A Delinquent Set-aside funds, reflect on OSPI’s commitment to equity and the extra supports these students will need when exiting a facility and re-entering public school. Transitional needs are considered services that cover:

- Personalized Education Plan – help the students make a path for themselves
- College and Career Readiness

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<sup>20</sup> Title I Services to Eligible Private School Children, Non-Regulatory guidance, October 17, 2003

<sup>21</sup> 81 FR 14432 [Federal Register : McKinney-Vento Education for Homeless Children and Youths Program](#)

<sup>22</sup> ESSA, Section 1113(c)(3)(C)

- Assistance finding services
- Attendance and Engagement Programs
- Prevention Services
- Opportunities for horizontal conversations between teachers and transition coordinators to collaborate on student’s needs and instructional planning
- Staff development opportunities for school staff to learn more about how they can support learners in transition from institutional care
- Consider funding a Transition Specialist who can bridge cultural and linguistical barriers with youth transitioning out of facilities.
- Set-aside funding can provide basic needs such as: ID cards, bus passes, clothing, school supplies, medical needs, counseling services – take a whole child approach.

## Parent and Family Engagement (PFE)

At least one percent must be set-aside for PFE activities if the LEA has an allocation of \$500,000 or more.<sup>23</sup> Calculate the PFE set-aside by taking one percent of the LEA’s total allocation. Of that one percent, no less than 90 percent must go to Title I, Part A buildings. The remaining ten percent (or less) may remain at the LEA level. For more information and resources, see the [PFE Funding webpage](#) and review OSPI’s [Title I, Part A Guide](#).

The following are typical examples of activities that LEAs and schools charge to Title I, Part A for PFE activities. Other activities may be permitted:

- Consumables such as paper, glue, and scissors for make and take projects at home that promote academic learning.
- Instructional kits, workbooks, reading materials.
- Books for loan programs or check out system.
- Transportation and childcare costs for Title I, Part A PFE activities.
- Meals/refreshments, to encourage attendance when PFE meetings and trainings conflict with family meals or schedules. LEAs can provide refreshments, only if it can prove that it increases participation. There is a high burden of proof to show paying for food with federal funds is necessary to meet the goals and objectives of the Title I, Part A grant, so it’s best to pursue other sources of funding such as the PTA.
- PFE facilitator or liaison.
- Translation and interpretation services to make it possible for parents to attend meetings and training sessions.
- Facility rental and usage–unavoidable costs related to the facility in which you conduct PFE activities. For example, holding meetings at various times of the day or at a central location where parents feel familiar with the community. This should be reasonable and necessary.

For tools and other information about allowable PFE costs in Title I, Part A go to please visit the [PFE Allowable Costs webpage](#).

## Optional LEA Set-Asides

LEAs may also set-aside funds for the following optional activities.

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<sup>23</sup> ESSA, Section 1116(a)(3)(A), ESSA clarifies LEAs can reserve more than one percent at their discretion

## **Administering the Title I, Part A Program**

LEAs may set-aside a reasonable and necessary amount to administer the Title I, Part A program.<sup>24</sup>

## **Transportation for Public School of Choice**

Use this set-aside for a LEA that has a school or schools identified for Comprehensive Supports and is providing students the option to transfer to another public school not identified for Comprehensive Supports.

## **Expanded Learning Time**

Use this set-aside for before and after-school programs, district-level summer school, and other expanded learning opportunities which strengthen the academic program of the school.<sup>25</sup>

## **Early Learning Activities**

Use this set-aside for district-wide early learning activities.<sup>26</sup> Whether in the entire LEA or a portion of the LEA, there are several early learning activities that can be funded with Title I, Part A funds. Refer to the OSPI guide [Funding Early Learning Activities in Washington State with Title I, Part A \(Birth–Age 5\)](#). It explains options for the early learning set-aside and the staffing and educational requirements that apply.

## **Professional Development**

Use this set-aside for professional development in Title I, Part A buildings. Professional development should align with building needs identified in the plan.

## **Parent and Family Engagement Activities**

Use this set aside for PFE activities beyond the required PFE set-aside.

## **Foster Care**

Use this set-aside to support foster care students, who are categorically eligible for Title I, Part A under ESSA.<sup>27</sup> For more information on Title I, Part A and Foster Care, review the [OSPI Foster Care Frequently Asked Questions](#).

## **Incentives and Rewards**

Use this set-aside to attract and retain qualified teachers who serve in Title I, Part A funded buildings.<sup>28</sup> The LEA may set-aside no more than five percent of the LEA's allocation for this purpose.

## **LEA-Managed Initiatives in Title I, Part A Schools**

This set-aside may provide extended learning time for struggling students at Title I, Part A and non-

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<sup>24</sup> 34 CFR Part 200, Reservation of funds by an LEA

<sup>25</sup> ESSA, Section 1115(b)(2)(B)(i)

<sup>26</sup> ESSA, Section 1113(c)(5)

<sup>27</sup> ED and U.S. Department of Health and Human Services, *Ensuring Educational Stability for Children in Foster Care* (2016), Q&A 30, available at <http://www2.ed.gov/policy/elsec/leg/essa/edhhsfostercarenonregulatorguide.pdf>

<sup>28</sup> ESSA, Section 1113(c)(4)

Title I, Part A schools under limited conditions.<sup>29</sup>

LEAs may set-aside Title I, Part A funds to implement LEA-managed Title I, Part A initiatives. These are managed at the LEA level (rather than the school level), and designed to improve the achievement of Title I, Part A students. LEA-managed initiatives are sometimes called “districtwide” initiatives because they benefit all, or a group, of Title I, Part A schools. Generally, these initiatives are not districtwide in an LEA with both Title I, Part A and non-Title I, Part A schools. An LEA cannot use Title I, Part A funds to benefit non-Title I, Part A students, with an exception for a district-wide targeted extended learning opportunity. Guidance from ED permits LEAs to use Title I, Part A funds for the following types of district-managed initiatives for all, or a subset of, an LEA’s Title I, Part A schools. The examples illustrate possible uses of Title I, Part A funds for a LEA-managed Title I, Part A initiative; other uses of funds that are consistent with Title I, Part A rules are also permissible:<sup>30</sup>

- Contracting with an outside provider with expertise in school improvement to support low-achieving Title I, Part A schools.<sup>31</sup>
- Summer school, or after-school tutoring, to prepare low-achieving students to participate successfully in advanced coursework.<sup>32</sup>
- Supplemental instructional materials to improve the academic achievement of low-achieving students, including students with disabilities and English language learners.<sup>33</sup>
- Hiring an outside expert to collaborate with the staff of low-achieving Title I, Part A schools to build their capacity to analyze student data and identify promising interventions.<sup>34</sup>
- Paying for extended time for educators in Title I, Part A schools to review data for at-risk students and identify interventions to better meet the needs of those students.<sup>35</sup>
- Extending learning time in Title I, Part A schools (before-and after-school programs, Saturday school and summer school, summer activities, offering early start to the school year for students needing transition support, extending the school year, extended learning opportunities during the school day).<sup>36</sup>
- There is an exception allowing Title I, Part A funds to support extended learning time for students not attending a Title I, Part A school, i.e., a LAP school, in a district wide TAS program. In 2016, ED wrote, “An LEA generally may not use Title I funds to pay for extended learning time in Title I schools while also using non-Title I funds to support extended learning time in non-Title I schools. However, an LEA that wants to provide extended learning time programs *for only low-achieving students* in both its Title I and non-Title schools may be able to do so, consistent with 34 C.F.R. § 200.79.”<sup>37</sup>

**Note:** Consider this a district-wide targeted program and code students accordingly.

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<sup>29</sup> 34 CFR § Part 200, Reservation of funds by an LEA

<sup>30</sup> ED 2009 Title I Reform Guidance, Q&A B-8

<sup>31</sup> ED 2009 Title I Reform Guidance, Q&A B-8

<sup>32</sup> ED 2009 Title I Reform Guidance, Q&A C-1

<sup>33</sup> ED 2009 Title I Reform Guidance, Q&A C-8

<sup>34</sup> ED 2009 Title I Reform Guidance, Q&A D-1

<sup>35</sup> ED 2009 Title I Reform Guidance, Q&A D-4

<sup>36</sup> ED 2009 Title I Reform Guidance, Q&A G-5

<sup>37</sup> Appendix A in this Guide, Letter from Ann Whalen to Chief State School Officers dated Feb 26, 2016



# RANKING AND ALLOCATION

Title I, Part A requires LEAs to concentrate the funds in schools with the highest percentages of poverty and to provide sufficient funds to have influence in the academic performance of these students. To determine which schools will receive Title I, Part A funds, each LEA with 1,000 or more enrolled students must put its schools in rank order from highest to lowest concentrations of poverty. The CGA in EGMS populates the Ranking and Allocating Tables that the LEA is eligible to use. The Ranking and Allocating Table is populated with student counts as reported to CEDARS for the October count date of the prior school year. The LEA may use a different count date and manually enter counts. Upon selecting the appropriate Ranking and Allocating Table, the following chart provides guidance. For additional tools and information, go to [Fiscal Requirements and Guidance webpage](#).

## Basis for Ranking and Allocation Chart

Step	Priority	Basis for Allocation	Who May Be Served	Additional Conditions
1. LEAs with less than 1000 students may serve any building(s).	N/A	Less Than 1000	Buildings in an LEA with less than 1000 students.	The ranking and allocating rules do not apply to districts with less than 1000 students.
2. The LEA must serve buildings over 75% poverty first and may choose to serve high school buildings with at least 50% poverty.	A	75% Rule	Buildings whose poverty rate is greater than 75%.	These buildings must be served before any buildings under 75% may be served.
	A	HS 50% or +	<i>Optional:</i> High school buildings whose poverty rate is 50% or greater and are included in the priority A grouping.	If the district selects this option, all high schools with 50% or greater poverty must be treated the same. They must be served in rank order after those above 75%, but before those in priority group B.
3. The LEA chooses whether to serve remaining buildings via district average or grade span.	B	District Average (Low-Income Percent)	Buildings whose poverty rate is at least 35%.	Used for buildings below 75% but at least 35%. Buildings must be served in rank order regardless of grade span. Do not use if using grade-span.
	B	Grade-Span	Buildings whose poverty rate is at least 35%.	Used for buildings below 75% but at least 35%. Buildings served based on grade span must be served in rank order within the grade span. Do not use if using District Average (Low-Income Percent).
4. The LEA may choose to serve buildings via these exemptions.	C	Less Than 35%	Buildings whose poverty rate is at or greater than the district low-income average, but less than 35%.	A minimum per-pupil allocation of 125% is required for <i>all</i> buildings being served. This requirement is referred to as the 125% Rule.

Step	Priority	Basis for Allocation	Who May Be Served	Additional Conditions
	C	One-Year Extension	A building which is no longer eligible for Title I, Part A funds but was both eligible and served in the prior year.	This exemption allows a building to be eligible for one additional year. If a building under 35% is served, the 125% Rule applies.
	C	Feeder	Middle and/or high school building poverty percent is based upon the elementary buildings which “feed” into the building. This changes the poverty level and the number of low-income students for the middle and/or high school building, then ranking and allocation rules still apply.	See the <a href="#">Feeder Pattern Guidance</a> document for details on how to calculate the poverty rate and number of low-income students. The poverty percent must be re-calculated based on the guidance in this document, then ranked and allocated according to the new poverty percent and estimated student poverty count.

## PROGRAM MODELS

### Schoolwide Program

The Schoolwide Program (SWP) offers schools the flexibility to implement comprehensive school improvement strategies, and not be limited only to narrow services for specific, identified students:

- Buildings operating a SWP can use Title I, Part A funds to upgrade their entire educational program.<sup>38</sup>
- All students are considered “Title I, Part A students.”<sup>39</sup>

A SWP is available to any school with at least 40% poverty. Under ESSA, it is also an option for schools below forty percent poverty if granted a waiver by OSPI. The waiver is available in late spring. The LEA, on behalf of the school, will only need to secure the waiver once from OSPI and will not need to apply annually.

OSPI created an optional plan template that aligns the four components with improvement science to help improve student outcomes. See OSPI’s [Title I, Part A Schoolwide webpage](#) for more information on designing and operating your SWP.

### Schoolwide Plan and Use of Title I, Part A Funds

The schoolwide plan provides the foundation for how a school can use Title I, Part A funds. The schoolwide building’s spending must align to its Title I, Part A plan. The school plans first, and then

<sup>38</sup> ESSA, Section 1114(a)(1)(A)

<sup>39</sup> ESSA, Section 1114(a)(2)

spend Title I, Part A funds to support the strategies identified in its plan. SAO will be looking at the schoolwide plan, particularly the needs assessment, to ensure costs charged to Title I, Part A align to the plan. If they do not, they run the risk of being disallowed.

### *Spending Options in a Schoolwide Program*

In a SWP, all students and staff may participate in Title I, Part A-funded activities, and the school may use Title I, Part A to support any reasonable activity designed to improve the school's educational program so long as it is consistent with the school's needs assessment and plan and documented in the plan. Depending on its needs, a SWP school could use Title I, Part A to support:

- High-quality preschool and services to facilitate the transition from early learning to elementary education programs.
- Recruitment and retention of effective educators, particularly in high-need subjects.
- Instructional coaches to provide high-quality, school-based professional development (PD).
- Increased learning time.
- Evidence-based strategies to accelerate the acquisition of content knowledge for English language learners.
- Activities designed to increase access and prepare students for success in high-quality advanced coursework to earn postsecondary credit while in high school (e.g., Advanced Placement, International Baccalaureate, early college high schools, and dual or concurrent enrollment programs).
- Career and technical education programs to prepare students for postsecondary education and the workforce.
- Counseling, school-based mental health programs, behavior services, mentoring services, and other strategies to improve students' nonacademic skills.
- School climate interventions (e.g., anti-bullying strategies, positive behavior interventions and supports).
- Equipment, materials, and training needed to compile and analyze student achievement data to monitor progress, alert the school to struggling students, and drive decision making.
- Response-to-intervention strategies intended to allow for early identification of students with learning or behavioral needs and to provide a tiered response based on those needs.
- Activities that have been shown to be effective at increasing family and community engagement in the school, including family literacy programs.
- Devices and software for students to access digital learning materials and collaborate with peers, and related training for educators (including accessible devices and software needed by students with disabilities).
- Two-generation approaches that consider the needs of both vulnerable children and parents, together, in the design and delivery of services and programs to support improved economic, educational, health, safety, and other outcomes that address the issues of intergenerational poverty.<sup>40</sup>

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<sup>40</sup> ED, *Supporting School Reform by Leveraging Federal Funds in a Schoolwide Program*, pp. 4-5 (2016), available at <http://www2.ed.gov/policy/elsec/leg/essa/essaswpguidance9192016.pdf>, referred to as "ED 2016 Schoolwide Guidance"

## Consolidation in a Schoolwide Program

A school operating a SWP program may consolidate federal, state, and local education funds to better address the needs of students in the school.<sup>41</sup> If a SWP school consolidates Title I, Part A with other funds, the Title I, Part A schoolwide plan must list the specific federal, state, and local resources that will be consolidated in the SWP.<sup>42</sup>

This section outlines which federal, state, and local funds may be consolidated into a SWP and the specific requirements that apply. It is important to note that Title I, Part A funds can be used to support comprehensive initiatives in a SWP school *even if Title I, Part A funds are not consolidated with other program funds.*<sup>43</sup> A school that chooses to consolidate funds within its Title I, Part A SWP is *not exempt* from the following federal requirements:<sup>44</sup>

- Health, safety, civil rights, and gender equity.
- Student and parental participation and involvement.
- Services to private school children.
- Maintenance of effort.
- Comparability of services.
- Use of federal funds to supplement and not supplant.

For more information about using Title I, Part A funds in a schoolwide setting under ESSA, see ED's guidance and OSPI's guidance [Unlocking Federal and State Program Funds to Support Student Success](#).

## Federal Funds Allowed for Consolidation

In general, ED guidance allows for a SWP building to consolidate federal funds it receives from discretionary (competitive) and formula grants, except where ED has expressed limitations. A SWP that includes other federal education programs does not have to conform to the specific statutory or regulatory requirements for each separate program if the intent and purposes of those programs are met in the schoolwide plan.<sup>45</sup> These include:

- Title I, Part D (Neglected and Delinquent)
- Title II, Part A (Training and Recruiting High Quality Teachers and Principals)
- Title III, Part A (English Language Acquisition)

A SWP school has flexibility in its use of Title I, Part A funds even absent consolidation. The uses of Title I, Part A funds described throughout this document are available to a SWP school that does not consolidate its Title I, Part A, or other federal funds. Consolidation, however, affords even greater flexibility.

<sup>41</sup> ESEA Section 1114(a)(1)(3)

<sup>42</sup> ESEA Section 1114(a)(1)

<sup>43</sup> *ED 2016 Schoolwide Guidance*, p.9, stating:

"A schoolwide program school has flexibility in its use of Title I funds even absent consolidation. The uses of Title I funds described throughout this document are available to a schoolwide program school that does not consolidate its Title I or other Federal funds. Consolidation, however, affords even greater flexibility."

<sup>44</sup> Federal Register, Vol. 69, No. 127, 7/2/2004

<sup>45</sup> Federal Register, Vol. 69, No. 127, 7/2/2004

**Note:** The authority to use funds under other programs in SWP schools does not apply to funds that are allocated by formula to non-schoolwide buildings in a district. Any redistribution of funds would have to be consistent with the authorizing statute.

### *Federal Funds with Limits or Conditions for Consolidation*

ED has placed limitations, or conditions, on consolidating the following federal funds:

- **Individuals with Disabilities Education Act (IDEA), Part B** (formula or discretionary grant programs under IDEA and funds provided for eligible children with disabilities under Section 8003(d) of ESEA): These funds may be included in a SWP school; the amount of federal special education funds consolidated cannot exceed the per-child allocation for each of the children with disabilities participating in the SWP. See OSPI Bulletin No. [018-15](#) Use of Funds: Individuals with Disabilities Education Act (IDEA 2004), Part B.
- **Title I, Part C—Education of Migratory Children** (funds provided under ESEA, Title I, Part C to state agencies for services to migratory children): Title I, Part C, Migrant Education funds may be combined in a SWP school only after the LEA consults with parents and documents that it has met all identified student needs that result from a migratory lifestyle. In addition, any inclusion of Title I, Part C funding is contingent upon approval by the OSPI’s Migrant Education office.
- **Title VI, Part A—Indian, Native Hawaiian, and Alaska Native** (funds provided under ESEA, Title VI, Part A to LEAs for Indian Education services): Title VI, Part A, Indian Education funds may be combined in an SWP school if they are used to assist Indian students in meeting state academic standards and are approved by an appropriately constituted committee.
- **Perkins Vocational and Technical Education:** Perkins funds may be consolidated if the school is providing services from state and local funds that are at least comparable to the services provided in other secondary schools or sites within the LEA that are not served with Perkins funds.<sup>46</sup>

### *Federal Funds Excluded from Consolidation*

The following federal funds are excluded from consolidation:

- **Federal programs that are not awarded by ED**, such as the National School Lunch Program and Head Start.
- **Funds provided under the School Facilities Infrastructure Improvement Act** to ensure the health and safety of students through the repair, renovation, alteration, and construction of school facilities.
- **Programs under the Adult Education and Family Literacy Act**<sup>47</sup> unless adult literacy services are integrated within an SWP program plan. Adult education funds could be included, for example, if they provide adult literacy as part of a family literacy activity under an SWP program plan.

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<sup>46</sup> Let’s Talk Title I: Everything You Need to Know and Do as an Administrator, LRP Publications

<sup>47</sup> Federal Register, Vol. 69, No. 127, 7/2/2004

- **ED funds awarded to institutions of higher education**, unless those funds support elementary or secondary schools (e.g., the School, College, and University Partnerships Program).

### *State Funds Excluded from Consolidation*

All other state funds not listed above are excluded from consolidation, either because of program consideration or because they are entitlement funding and must therefore follow the eligible students. The following funds are not allowed for consolidation:

- Transitional Bilingual Instructional Program
- State Special Education
- State Highly Capable
- Early Childhood Education and Assistance Program (ECEAP)

### *Local Funds for Consolidation*

Local levy revenue may be consolidated in an SWP. These are the programs commonly consolidated in an SWP plan. This is not the only set of program funds that may be consolidated.

Find sample plans illustrating how to consolidate funds in a SWP program at: [Title I Fiscal Issues Non-Regulatory Guidance](#) (pages 52–56).

### *Budgeting and Accounting for Funds Consolidation in a SWP*

Effective communication between business managers, Title I, Part A directors, and SWP building principals and staff is important in the application, budgeting, reporting, and accounting process for an SWP in general, and even more so if funds are consolidated.

Auditors will be looking at the SWP plan, particularly the comprehensive needs assessment, to ensure costs charged to Title I, Part A align to the plan. If they do not, they run the risk of being disallowed.

For consolidation, the Title I, Part A SWP plan must list the specific federal, state, and local funds that will be consolidated in the SWP.<sup>48</sup> An SWP building is not required to maintain separate fiscal accounting records, by program, that identify the specific activities supported by those funds.<sup>49</sup> For federal funds, ED requires that records be maintained to demonstrate the SWP plan addresses the intent and purpose of each federal program consolidated into the plan.<sup>50</sup>

Although combined funds lose their identity when combined in an SWP, expenditures and revenues must address the population of students for whom the funds were provided. For F-195 budgeting, S-275 personnel reporting, F-196 annual financial reporting purposes, and the Schedule of Expenditures of Federal Awards (SEFA), districts must distribute SWP costs to the individual programs that are included in the SWP.

The district may use a subsidiary account or coding in accounting for SWP building revenues and expenditures for internal tracking. Such accounts or coding may be by program, subprogram,

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<sup>48</sup> ESEA Section 1114(a)(1)

<sup>49</sup> Federal Register, Vol. 69, No. 127, 7/2/2004

<sup>50</sup> Federal Register, Vol. 69, No. 127, 7/2/2004

location, or combination using user-defined fields. District-level budgeting and financial reporting to OSPI will not change.

The district may use any reasonable method to demonstrate how the funds in a SWP have been expended. OSPI has provided an example using Distribution of Expenditures Based on Revenues.

**Example: Distribution of Expenditures Based on Revenues**

A building has an SWP with a total of \$1,000,000 in consolidated revenues:

Revenues Consolidated in the SWP School	Amount	Percent
Basic Education Allocation	\$500,000	50%
Title I, Part A–Improving the Academic Achievement of the Disadvantaged	\$250,000	25%
Title II, Part A–Highly Qualified Teachers and Principals	\$100,000	10%
IDEA, Part B–Special Education	\$50,000	5%
Carl D. Perkins Career and Technical Education Improvement Act	\$100,000	10%
<b>Total</b>	<b>\$1,000,000</b>	<b>100%</b>

Under this option, the district may allocate all the building’s SWP expenditures proportionally (using percentages) that match the building’s budgeted SWP revenues. Expenditures are allowable without regard to individual program allowability if they are documented as part of the SWP plan.

Find additional support for an LEA combining funds in a Title I SWP in the [Unlocking State and Federal Program Funds](#) document.

*S-275 Personnel Reporting*

Staff employed in an SWP building are reported with assignments in the various programs included in the SWP. A separate program assignment code does not exist for SWPs. The assignments may be made by assigning individual staff among programs or by split-coding staff to achieve the necessary distribution. The S-275 report should reflect an estimate of staff as of October 1, which will allow the district to distribute schoolwide costs in appropriate proportion based on the consolidated revenue sources.

**Targeted Assistance Program**

Any Title I, Part A school that does not operate an SWP operates a Targeted Assistance Program (TAS).<sup>51</sup> Schools operating a TAS must use Title I, Part A funds to help eligible students meet state standards.<sup>52</sup> Students are eligible for Title I, Part A if they:

- Children who are failing, or at risk of failing, to meet state standards.

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<sup>51</sup> ESSA, Section 1115

<sup>52</sup> ESSA, Section 1115(b)(2)(A)

- Children who, at any time in the last two years, attended a Head Start Program, or Title I, Part A preschool.
- Children who, at any time in the last two years, received services under Title I, Part C (Migrant Education).
- Children in an institution for neglected children or youth.
- Children in an institution for delinquent children and youth.
- Children who are attending a community day program.
- Children who are experiencing homelessness. (ESSA, Sec. 1115(c)(2)(B)-(E))
- Children who are in foster care. (ESSA, Sec. 115 (c)(2)(B)-(E))

In a TAS, the school uses Title I, Part A funds to provide additional supports to specifically identified students struggling to meet state standards. See OSPI's [Title I, Part A TAS webpage](#) or OSPI's [LAP/Title I, Part A Handbook](#) for more information on designing and operating a TAS.

### *Spending Options in a Targeted Assistance School*

TAS schools must use Title I, Part A funds to help identified students meet state standards, which can include programs, activities, and academic courses necessary to provide a well-rounded education.<sup>53</sup>

The following includes program/activity examples, but it is not an exhaustive list:

- Expanding learning time for eligible students, including before- and after-school programs, and summer programs and opportunities.
- Providing early intervening services to eligible students, including services coordinated with similar activities and services conducted under IDEA.
- Providing eligible students with extra supports aligned to the school's regular education program, which may include services to assist preschool children in the transition from early childhood education programs to elementary school programs.
- Providing PD to teachers, principals, other school leaders, paraprofessionals, and, if appropriate, specialized instructional support personnel, and other school personnel who work with eligible students.
- Implementing strategies to increase the involvement of parents of eligible students.<sup>54</sup>

TAS schools can also use Title I, Part A funds to provide eligible students with health, nutrition, and other social services<sup>55</sup> that are not otherwise available to them if:

- The school has engaged in a comprehensive needs assessment and established a collaborative partnership with local service providers, if appropriate.
- Funds are not reasonably available from other public or private sources.<sup>56</sup>

A secondary school operating a TAS program may use Title I, Part A funds to provide dual or concurrent enrollment program services to eligible children.<sup>57</sup> The TAS program must:

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<sup>53</sup> ESSA, Section 1115(b)(2)(A)

<sup>54</sup> ESSA, Section 1115(b)(2)

<sup>55</sup> Examples of such services include basic medical equipment such as eyeglasses and hearing aids, compensation of a coordinator, family support and engagement services, integrated student supports, and

<sup>56</sup> ESSA, Section 1115(e)(2)

<sup>57</sup> ESSA, Section 1115(f)



- Help provide an accelerated, high-quality curriculum.
- Minimize the removal of children from the regular classroom during regular school hours for instruction provided by Title I, Part A.
- Review the progress of eligible students on an ongoing basis and revise the TAS program, if necessary, to provide students additional assistance to meet state standards.<sup>58</sup>

### *Coordinating Targeted Assistance Schools with Other Programs*

Because TAS programs can only serve specifically identified students, schools sometimes “wall-off” their Title I, Part A programs to prove that only eligible students participated. This is not required by the Title I, Part A law or federal rules. In fact, Title I, Part A encourages schools to coordinate Title I, Part A services with other programs, including the regular education program. For example, the TAS section of the law says:

*“Nothing in this section shall be construed to prohibit a school from serving students under this section simultaneously with students with similar educational needs, in the same educational settings where appropriate.”<sup>59</sup>*

The law also encourages TAS schools to coordinate and integrate federal, state, and local services and programs, such as programs supported under ESSA, violence prevention programs, nutrition programs, housing programs, Head Start programs, adult education programs, career and technical education programs, and comprehensive support and improvement activities or targeted support and improvement activities.<sup>60</sup>

This coordination extends beyond student services and includes Title I, Part A staff. For example, to promote the integration of Title I, Part A staff into the regular school program and overall school planning and improvement efforts, such staff can:

- Participate in general PD and school planning activities.
- Assume limited duties that are assigned to similar personnel, including duties beyond classroom instruction or that do not benefit participating children, providing the amount of time spent on such duties is the same proportion of total work time as prevails with respect to similar personnel at the same school.<sup>61</sup>

## **FISCAL TESTS**

There are three fiscal tests for Title I, Part A:

1. **Maintenance of Effort (MOE)**—LEAs must maintain a consistent floor of state and local funding for free public education from year-to-year.
2. **Supplement Not Supplant (SNS)**—LEAs must distribute state and local funds to schools without considering a school’s participation in the Title I, Part A program.
3. **Comparability**—state and local funds are used to provide services that, taken as a whole, are comparable between Title I, Part A and non-Title I, Part A schools.

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<sup>58</sup> ESSA, Section 1115(b)(2)(G)

<sup>59</sup> ESSA, Section 1115(e)(1)

<sup>60</sup> ESSA, Section 1115(b)(2)(F)

<sup>61</sup> ESSA, Section 1115(d)

## Maintenance of Effort

LEAs receiving Title I, Part A funds must comply with annual MOE requirement.<sup>62</sup> In short, MOE requires districts to maintain a consistent floor of state and local funding for free public education from year-to-year.

MOE stipulates that an LEA may receive funds under a covered program for any fiscal year *only* if OSPI finds that either the combined fiscal effort per student or the aggregate expenditures of the LEA and the state with respect to the provision of free public education by the district for the preceding fiscal year was not less than 90 percent of the combined fiscal or aggregate expenditures for the second preceding year.

ESSA states that funding will be reduced if (1) an LEA fails to meet the 90 percent threshold and (2) the LEA has also failed to meet the 90 percent threshold in any one of the immediately preceding five years.

OSPI's School Apportionment and Financial Services (SAFS) office calculates MOE annually using accounting records. OSPI is required to reduce the amount of Title I, Part A allocations in exactly the proportion by which a LEA fails to maintain effort by falling below 90 percent of both the combined fiscal effort per student and aggregate expenditures (using the measure most favorable to the district). After the MOE is calculated, LEAs can apply to ED for a waiver if there are special extenuating circumstances, such as a natural disaster or a precipitous decline in the financial resources of the LEA.

### Example: Maintenance of Effort

Federal Fiscal Year (FY)	First preceding year–Non-federal expenditures	Second preceding year –Non-federal expenditures	90% Expenditure level to meet MOE	Reduction in LEA's Title I, Part A allocation
FY 2015 (2016–17)	\$500,000 (FY 2015)	\$600,000 (FY 2014)	\$540,000 (2 <sup>nd</sup> year*90%)	(40,000/540,000) = 7.4% reduction–if LEA also failed MOE in one of the prior five years
FY 2016 (2017–18)	\$490,000 (FY 2016)	\$540,000 (90% of FY 2013 instead of actual 2015 amount)	\$486,000 (2 <sup>nd</sup> year*90%)	LEA met MOE–no reduction in federal grant
FY 2017 (2018–19)	\$400,000	\$490,000 (FY 2016)	\$441,000 (2 <sup>nd</sup> year*90%)	(41,000/441,000) = 9.3% reduction because LEA also failed in FY 2016

## Supplement Not Supplant (SNS)

Although both Title I, Part A and LAP have SNS requirements, we need to think of them in different contexts. Title I, Part A SNS requirements look solely at distribution of state and local resources to

<sup>62</sup> ESSA, Sections 1118(a) and 8521

buildings, whereas LAP SNS requirements analyze LAP funds *only*.

ED's [SNS Non-Regulatory Guidance](#) and OSPI's [SNS Guidance for Title I, Part A](#) provide additional details on this requirement.

## Exemptions from the Methodology

The OSPI Title I, Part A office notifies LEAs annually if they are exempt or partially exempt from implementing an SNS methodology. In Washington, most LEAs are in the exempt or partially exempt group. An LEA is *fully* exempt from the methodology requirement if the LEA has:

- Only one school
- Only Title I, Part A schools
- Only one building per grade span
  - Example: An LEA with one K–6 building, one K–8 building, one 7–8 building, and one 9–12 building is fully exempt.

### Example of Partial Exemption

Grade Span	Title I, Part A Status	Exemption Status
K–2	One Title I, One non-Title I	Include in methodology
3–6	Two non-Title I	Exempt—only non-Title I schools
K–6	Two Title I	Exempt—only Title I schools
7–8	One Title I, 1 non-Title I	Include in methodology
9–12	One non-Title I	Exempt—single school

An LEA is *partially* exempt from the methodology requirement if the LEA has a grade span that contains only:

- A single school
- Title I, Part A schools
- Non-Title I, Part A schools

Each year, OSPI posts a list of districts exempt from the SNS methodology on the [Title I, Part A Fiscal Requirements & Guidance](#) webpage.

## SNS Methodology

LEAs are responsible for documenting that it had a methodology to distribute funding and staffing to schools without taking Title I, Part A funds into account. LEAs will not be submitting their methodology to OSPI for approval. The LEA should be able to show that it has a method for distributing state and local resources to schools prior to allocating federal Title I, Part A funds.

For SNS methodology, the following guidelines are provided:

- LEAs can use the allocation of staffing units, rather than funds, for allocation of all employee-related costs. This means it can exclude compensation from their methodology and instead use staff units (FTE).
- LEAs are *not* required to use the same methodology for all schools. Keep in mind that the methodology cannot consider Title I, Part A status. The methodology could vary based on factors such as:

- Grade-span
- School size
- Student need (ELL, special education, etc.)
- School model (CTE, magnet, etc.)
- Other factors (not based on Title I, Part A status)

The LEA methodology for distributing state and local resources *only* applies to charges allowed under Title I, Part A as listed in the [OSPI SAFS accounting manual](#). Consistent with the accounting manual and the UGG, the Title I, Part A costs must be *necessary, reasonable, and allocable*. As such, the methodology for distribution of state and local resources only applies to equivalent Title I, Part A charges. The methodology may address any of the following if allocated at the building level:

- Teaching
- Learning Resources
- Guidance and Counseling
- Supervision (administrative)
- Health Related Services
- Instructional PD
- Instructional Technology
- Curriculum
- Communications (such as translation for PFE)

### **Allowable Exclusions from the Methodology**

- Any centrally administered resources: employee-related compensation, curriculum purchases, etc.
- LAP funds
- Maintenance and utilities
- Student transportation
  - debt service, capital expenditures, building repair costs, bus depreciation, food service, and child nutrition
  - costs already obligated for specific building repairs through locally approved capital levies and bonds

### **Methodology Documentation**

LEA's documentation should explain how the LEA:

- Distributed state and local staff units and funds to schools for each school year using a methodology that did not consider a school's Title I, Part A status.
- Demonstrate that the methodology does not reduce funding for Title buildings.
- Demonstrate that they followed their published methodology.

### **Examples of SNS Methodologies**

- [SNS Methodology from LEA with 4400 students](#)
- [SNS Methodology from LEA with 16,050 students](#)
- [SNS Methodology from LEA with 53,380 students](#)

### **Questions for LEAs to Address in Documentation**

- What was the process used for distributing staff (FTE) for principals, teachers, and paraeducators, etc.?
- Is there an additional weight or consideration for student factors, such as English language learners, special education, and free and reduced-price lunch eligibility?
- What is the process used to allocate funds for consumable materials to schools?
- If the district centralizes certain programs, or locates certain programs at one building, document these exceptions.

**Note:** *The methodology does not mean that each school will necessarily receive the same staff level or amounts per student. The methodology may have additional amounts based on the needs of the student population, i.e., a weighted methodology. The key for the SNS analysis is that the LEA can document and explain that Title I, Part A was not a factor in how state and local resources were distributed.*

## Methodology Sample

**Excerpt from ED, Supporting School Reform by Leveraging Federal Funds in a SWP (2015).**

Assume:

- 1 teacher per 22 students (\$65,000/teacher)
- 1 principal/school (\$120,000)
- 1 librarian/school (\$65,000)
- 2 guidance counselors/school (\$65,000/guidance counselor)
- \$825/student for instructional materials and supplies (including technology)

In a school of 450 students, the school would be expected to receive \$2,051,250 in non-federal resources based on the following calculation:

Category	Calculation	Amount
1 principal	1 x \$120,000	\$120,000
1 librarian	1 x \$65,000	\$65,000
2 guidance counselors	2 x \$65,000	\$130,000
21 teachers	21 x \$65,000	\$1,365,000
Materials, supplies	450 x \$825	\$371,250
<b>Total</b>		<b>\$2,051,250</b>

## Comparability

As a condition of receiving Title I, Part A LEAs must ensure that state and local funds are used to provide services that taken as a whole, are comparable between Title I, Part A and non-Title I, Part A schools.<sup>63</sup> LEAs use October enrollment data to conduct the annual comparability analysis. LEAs need to make appropriate adjustments to staffing in Title I, Part A and non-Title I, Part A schools if the analysis demonstrates an issue with comparability.

**Note about exclusions:** *Preschool staffing and students must be excluded from comparability analysis. The LEA may choose to exclude the following: State-funded LAP, state-funded special-education, and state-funded bilingual educational staff.*

LEAs document comparability in October through iGrants FP 361. See [OSPI's Title I, Part A & LAP](#)

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<sup>63</sup> ESSA, Section 1118(c)

## [Program Guide.](#)

Comparability and SNS are separate tests that examine how the LEA distributes state and local funds to schools.<sup>64</sup>

## Carryover

LEAs must obligate Title I, Part A funds during the 27 months extending from July 1 of the fiscal year for which the funds were appropriated through September 30 of the second succeeding fiscal year. LEAs may carryover 15 percent into the next fiscal year. If the carryover amount exceeds 15 percent of the allocation, the LEA may apply for a carryover waiver. The LEA will only be granted a carryover waiver above 15 percent for Title I, Part A funds if it had not received a waiver within the past three years. LEAs receiving an allocation of less than \$50,000 are exempt from the carryover limit of 15 percent.

## Time and Effort

All employees charged to federal grants must document the time they spent working on the grant's objectives to demonstrate that the amounts charged to federal programs are true and accurate.

Starting with the 2024–25 school year, Local Educational Agencies (LEAs) can choose:

**Option 1:** The new flexible requirements in [B039-24](#) from CFR 200.430 for documentation of personnel expenses. LEAs may also combine both methods, if their policy and internal controls meet the requirements of CFR 200.430(i), or

**Option 2:** Use either the old Time and Effort guidance (as in bulletin [048-17](#)).

### *Things to consider:*

- Not required to change to a new system or process.
- If your LEA is considering the new guidance, please review the new bulletin [B039-24](#) with business manager in its entirety before changing to new system.
- Staff signature is still required for Time and Effort.

Local Educational Agencies (LEAs) may continue to follow the old time and effort regulations under Office of Management & Budget's (OMB) Circular A-87, [B048-17](#).

### *Option 2 Guidance*

Semi-annual certifications must be completed twice a year and after the work has been completed. Typically done:

- September Through February
- March Through June

### *Time and Effort Requirements for Federal Programs*

**Schoolwide Programs:** Staff funded by federal/state/local funds that are combined in a schoolwide program can meet reporting rules by certifying their time and effort every six months

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<sup>64</sup> ESSA's Title I, Part A SNS Requirement Presentation by CCSSO, 8/30/2017

individually or all together. For staff funded partly by a schoolwide program and partly by another funding source, they must submit monthly reports called Personnel Activity Reports (PARs).

**Targeted Assistance:** For any building employee(s) charged, in whole or in part, to federal/state/local programs that have not been combined in the schoolwide program, time and effort must be reported using monthly PAR.

### *Type of Employee to Include in Time and Effort*

- Semi-annual certifications are required for all staff charged 100 percent to funds that are combined in a Title I, Part A schoolwide program. To satisfy this requirement, districts may prepare group semi-annual certifications that list all staff who work 100 percent on the schoolwide program for the period of the certification.
- Such group certifications must be signed and dated by a supervisor (such as the building the building Principal) with first-hand knowledge of the employees' activities (e.g., the principal) at the end of the certification period.

### **How should time worked by substitutes on federal grants be documented?**

The time and effort documentation expected depends on the length of time the individual is replacing the regular teacher. As a rule of thumb, if the regular teacher is gone for a month (pay period) or more, the substitute should sign a time and effort report for his/her activities. If the regular teacher is gone less than a month, the teacher's signature on the time and effort report is enough to cover both the substitute and regular teacher providing the activities of the position did not change for the period the substitute worked. If the activities differed, the substitute must sign the time and effort report.

### *State Funded Staff in a Schoolwide Program*

Under the assumption that state basic education funds are combined in the schoolwide program. ED guidance regarding Title I, Part A schoolwide programs provides that fund sources combined in a schoolwide lose their individual identities and are considered a single cost objective for time and effort reporting purposes.

Employees working entirely on activities related to programs combined in the schoolwide program, even though charged only to Basic Education funds, must comply with time and effort requirements, but may do so using a group semi-annual certification.

### *Time and Effort and Learning Assistance Program (LAP)*

Title I, Part A and LAP are considered single cost objectives because all LAP allowable activities are also allowable under the Title I, Part A regulations and both programs have the same general intent and purposes.

### *Administrators and Time and Effort*

Federal program directors may charge time to federal programs if they maintain monthly time and effort documentation reflecting actual time worked on each federal and state program under their supervision.

Chief Executive Officials are considered a general government cost and generally may not charge time to federal awards (pursuant to the supplement, not supplant provision).

- The only exception to this rule is when any such official has specific program administration or direct student service duties **and** documents actual time spent in the performance of those duties by completing monthly time and effort records.
- Chief Executive Officer are:
  - Superintendents
  - Assistant Superintendents
  - Building Principals
  - Assistant Building Principals
  - Support staff for these positions

**Note:** OSPI requires all LEAs to document any staff that are paid for out of funds that have been combined in a schoolwide program. For additional information about Time and Effort, please review the information available on the apportionment webpage: [Tools and Forms webpage](#) and the Title I, Part A, [Fiscal Requirements webpage](#).



# APPENDIX A: CROSS-REFERENCE LIST OF TITLE I, PART A AND OTHER PROGRAMS

## Title I, Part A Program Guide

[Title I, Part A Program Guide 2024](#)

## Coordinating LAP and Title I, Part A funds

[LAP Q&A](#)

## Coordinating Federal and State Funds

[Unlocking State and Federal Funds to Support Student Success](#)

## General LAP/Title I, Part A Procedures

OSPI's [LAP/Title I, Part A Handbook](#)

## Early Learning and Title I, Part A

[Washington State with Title I, Part A \(Birth–Age 5\)](#)

ED's Early Learning [Non-Regulatory Guidance](#)

## Homeless and Title I, Part A

Homeless Student Needs Assessment on the OSPI [Homeless Education](#) webpage

## Foster Care and Title I, Part A

[OSPI Foster Care Frequently Asked Questions](#)

## Paraeducators and Title I, Part A

[Title I, Part A Paraeducator Guidelines](#)

## Time and Effort

The following forms are available on [OSPI's School Apportionment webpage](#).

- Semi-Annual Certification–Single Cost Objective
- Monthly PAR–Multiple Cost Objectives/Reconciliation to Payroll Records
- Monthly PAR with Multiple Cost Objectives for Employee with Fixed-Schedule (if not using the "Fixed Schedule" system)
- Employee Certification and Schedule–Employee with Fixed Schedule (if using the "Fixed Schedule" system)

## Year-at-a-Glance

- [Title I, Part A Webpage](#)

# APPENDIX B: OBLIGATION CHART

This table shows when an obligation of funds may occur.

If the obligation is for:	The obligation is made:
Acquisition of real or personal property	On the date on which the state or subgrantee makes a binding written commitment to acquire the property.
Personal services by an employee of the state or subgrantee	When the services are performed.
Personal services by a contractor who is not an employee of the state or subgrantee	On the date on which the state or subgrantee makes a binding written commitment to obtain the services.
Performance of work other than personal services	On the date on which the state or subgrantee makes a binding written commitment to obtain the work.
Public utility services	When the state or subgrantee receives the services
Travel	When the travel is taken.
Rental of real or personal property	When the state or subgrantee uses the property.
A pre-agreement cost that was properly approved by the Secretary under the cost principles in 2 CFR Part 200, Subpart E—Cost Principles	On the first day of the grant or subgrant performance period.

# APPENDIX C: FREQUENTLY ASKED QUESTIONS

**Q–1:** We want to hire a dean of students in one of our Title I buildings. Can we pay for this position with Title I funds?

The district should first reference the three allowability questions:

- What need does the expenditure address? How does it connect to relevant Title I, Part A plan?
- How is the expenditure reasonable, necessary, and allocable to conduct the intent and purpose of the Title I, Part A program?
- How will the expenditure be evaluated to measure a positive impact on student achievement?

If there is a need identified in the Title I, Part A plan that aligns with this expenditure and the other two questions are addressed adequately; a dean of students could be funded using Title I funds. Keep in mind that the dean of students' contract should reflect how much of their time is to be spent on Title I services and that this is reflected in their time and effort if it is a proportional piece of time.

**Q–2:** A schoolwide Title I school would like to use Title I funds to pay a portion of a nurse's salary. This individual has a great deal of expertise and experience in counseling—educators, families, students. The .2 FTE of her role funded through title would be for position responsibilities focused on counseling—supporting emotional well-being and health. Would the .2 FTE funding for this purpose be an allowable title expenditure?

This is an allowable activity if it fulfills a need identified in the schoolwide plan and does not violate the Supplement, not Supplant Methodology. SEL supports are allowable under Title I, Part A.

**Q–3:** May a schoolwide program building use Title I funds to pay the principal salary?

If the school is a Title I Schoolwide school, the school is consolidating funds (including basic ed), individual expenses (of the funds included in the SWP) do not need to be tied directly to allowable activities—but the intent and purpose of those funds still need to be met. That could include the principal's salary. However, this has traditionally not been recommended because of NCLB regulations and fears of supplanting (SNS). With ESSA, Title I SNS is only determined by ensuring that the SNS methodology is followed—which would include an equitable way of estimating how much state and local funds are distributed to the schools. In other words, the school cannot remove state or local funds from that school just because the principal is paid out of Title I funds. The school could use the funds differently but should receive the amount determined by the methodology.

**Q–4:** What is the process for disposing of outdated technology that was purchased with Title I funds years ago?

When equipment purchased through a federal grant is no longer needed; items of equipment with a current per unit fair market value of \$5,000 or less may be retained, sold,

or otherwise disposed of with no further responsibility to the Federal awarding agency.

**Q-5:** Is there guidance for Title I schools related to class size limits?

ED and/or OSPI do not provide guidance related to class size limits related to Title I schools.

**Q-6:** Is time and effort documentation required for staff working in a building that has a schoolwide program?

Yes. Staff charged solely to federal/state/local funds that have been combined in a schoolwide program time and effort reporting requirements may be met by using a semi-annual certification for each employee or a semi-annual listing of all such employees. Building staff charged, in whole or in part, to federal/state/local programs that have not been combined in a schoolwide program, time and effort must be reported using monthly PARs.

**Q-7:** Which employees working in a Title I, Part A schoolwide building should be included on a group semi-annual certification for purposes of meeting the federal time and effort requirements?

Semi-annual certifications are required for all staff charged 100 percent to funds that are combined in a Title I, Part A schoolwide program. To satisfy this requirement, districts may prepare group semi-annual certifications that list all staff who work 100 percent on the schoolwide program for the period of the certification. Such group certifications must be signed and dated by a supervisor with first-hand knowledge of the employees' activities (e.g., the principal) at the end of the certification period.

**Q-8:** Is it allowable to use Title I and LAP funds for snacks in our Title I/LAP funded summer program?

Title I and LAP may pay for a small snack during summer programs when no other food programs are available. LEAs should check with Child Nutrition and Food Services prior to making this decision.

NOTE: Other options to consider

- [National School Lunch Program](#)
- [Seamless Summer Option](#)
- [Summer Food Service Program](#)
- [At-Risk Afterschool Meals | OSPI \(www.k12.wa.us\)](#)

**Q-9:** May we use Title I funds to pay for translation and interpretation services?

Basic education is the first resource of funding for translation and interpretation services. Realizing that some LEAs may not have the capacity to fulfill this obligation through basic education funds, Title I funds may be used for Title I related translation and interpretation services.

**Q-10:** May we use Title I staff or funds for substitute coverage in other areas when circumstances require?

In a Title I, Part A Schoolwide building, all funding sources consolidated within that plan can be used on any activity, for any student or staff in that school if the intent and purpose of each funding source is met, and the expenses support the needs expressed in the Schoolwide plan. This includes substitutes in other classes, content areas or activities. Outside of a Title I, Part A Schoolwide Program, staff funded out of Title I can be used for substitutes if they are used in the same manner as other similar staff.

**Q-11:** We budgeted and planned out for the year following ranking and allocating guidelines. Circumstances may cause this to change. Should we worry?

A building cannot be out of rank order if it spends less than it is approved in the Consolidated Grant Application. If a building spends more and the recalculated PPE exceeds the PPE of higher-ranked buildings, allocating adjustments would be needed to realign the ranking and ordering of buildings.

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