

FEDERAL PROGRAMS UNDER ESSA

Allowable Use of Federal Funds



IDAHO STATE DEPARTMENT OF EDUCATION
FEDERAL PROGRAMS | PROGRAMS UNDER ESSA

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Title I-A: Improving Basic Programs	School Improvement & Support (SIS)	Title I-D: Neglected, Delinquent, or At-Risk	Title I-C: Migrant Education Program
Title II-A: Supporting Effective Instruction	Title III-A: English Learner Program	Title IV-A: Student Support & Academic Enrichment	Title V-B: Rural Education
Title IX-A: Homeless Children & Youth	Equitable Services	Funding & Fiscal Accountability	Family & Community Engagement

How to Use This Manual

START WITH THE CHART

REVIEW EACH PROGRAM

REVIEW FISCAL CYCLE

Contents

Allowability Chart for all Federal Programs	7
Title I-A Improving Basic Programs	8
Purpose.....	8
Title I-A Program Types	8
Spending Options in a Targeted Assistance Program	9
Spending Options in a Schoolwide Program	10
Required Set-Asides	11
Optional Set-Asides	13
Allowable Expenditures for Students Identified as Homeless	14
Considerations for Title I- A and English Learners	15
Allowable Operating Expenditures for Title I-A	15
Unallowable Specifically Related to Title I-A.....	16
Questionable Universal Expenditures	16
Unallowable Universal Expenditures	16
Title I-A School Improvement	17
Purpose.....	17
Spending Options	17
Allowable Operating Expenditures for School Improvement	17
Unallowable Specifically Related to School Improvement	18
Questionable Universal Expenditures	18
Unallowable Universal Expenditures	18
Title I-C Education of Migratory Children	18
Purpose.....	18
Spending Options	19
Allowable Operating Expenditures for Title I-C	19
Unallowable Specifically Related to Title I-C.....	20
Questionable Universal Expenditures	20
Unallowable Universal Expenditures	21

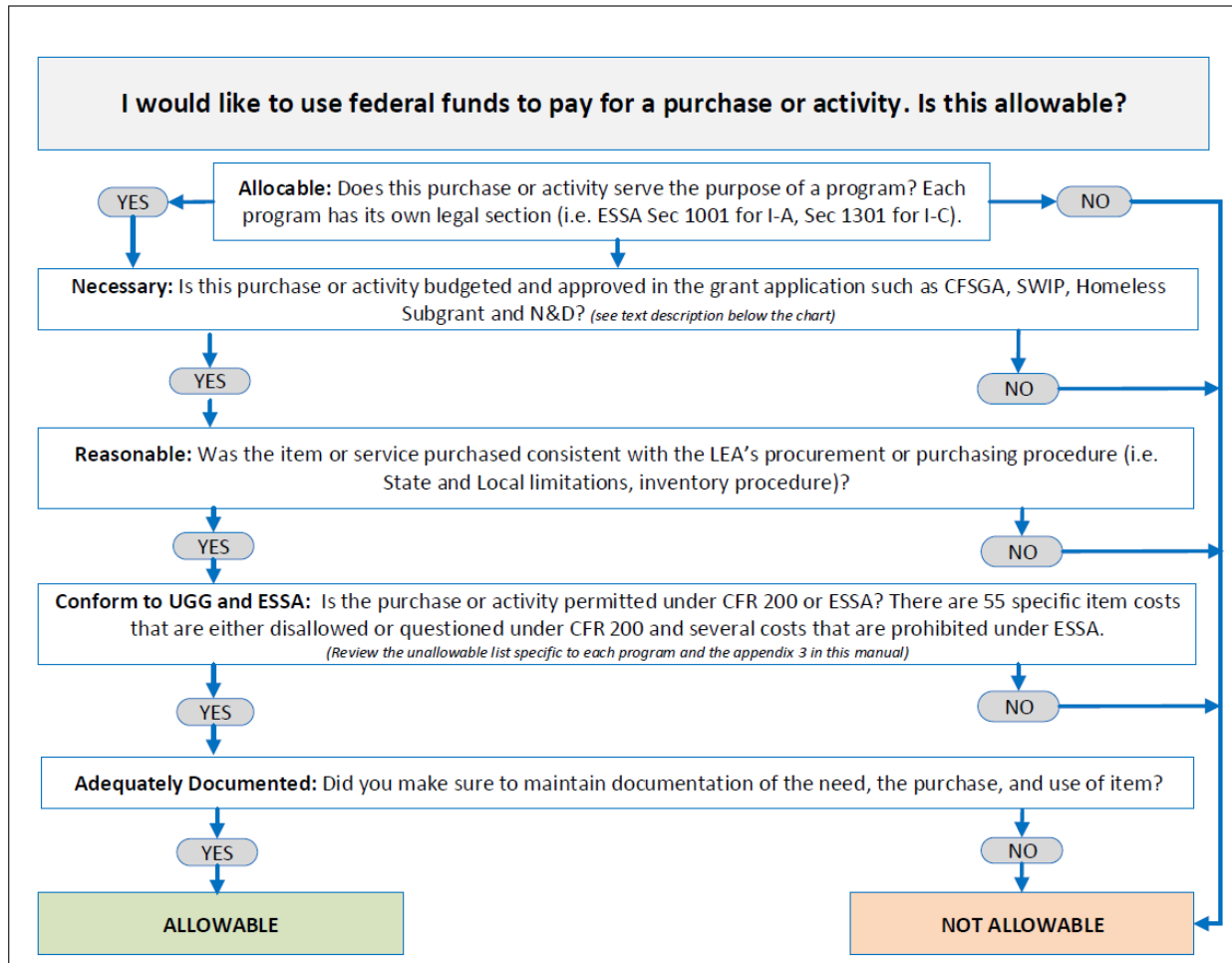
Migrant Program Exceptions to Unallowable Universal Expenditures.....	21
Title I-D Neglected, Delinquent, or At-Risk Subgrant	22
Purpose.....	22
Spending Options	22
Subpart 1	23
Subpart 2	24
Title II-A Supporting Effective Instruction.....	25
Purpose.....	25
Spending Options	26
Allowable Operating Expenditures for Title II-A	26
Examples from NCLB.....	27
Unallowable Specifically Related to Title II-A.....	28
Questionable Universal Expenditures.....	29
Unallowable Universal Expenditures	29
Title III-A English Language Acquisition	29
Purpose.....	29
Allowable Operating Expenditures for Title III-A	29
Required Activities	30
Optional Activities	30
Unallowable Specifically Related to Title III-A.....	33
Questionable Universal Expenditures.....	34
Unallowable Universal Expenditures	34
Title IV-A Funds for Student Support and Academic Enrichment (SSAE)	35
Purpose.....	35
Spending Options	35
Unallowable Specifically Related to Title IV-A	36
Questionable Universal Expenditures.....	36
Unallowable Universal Expenditures	36
Title V-B Rural Education Initiative	37

Purpose.....	37
Spending Options	37
Unallowable Specifically Related to Title V-B	38
Questionable Universal Expenditures.....	38
Unallowable Universal Expenditures	38
Title IX-A Education for Homeless Subgrant.....	38
Purpose.....	38
Spending Options	38
Allowable Grant Activities.....	38
Allowable Expenditures for Eligible Students	40
Unallowable Specifically Related to the Homeless Program	41
Questionable Universal Expenditures.....	41
Unallowable Universal Expenditures	41
Equitable Services for Private Schools.....	41
Purpose.....	41
Spending Options	41
Unallowable Specifically Related to the Equitable Services for All Federal Programs	43
Appendix 1: Field Trips.....	44
Appendix 2: Parent and Family Engagement Activities	45
Appendix 3: Food and Beverages	46
Professional Development Food Costs	46
Parent & Family Engagement Food Costs	47
Meetings and Conferences.....	47
Appendix 4: Questionable Universal Expenditures	48
Appendix 5: Unallowable Universal Expenditures.....	49
Prohibited Use of Funds under the Every Student Succeeds Act (Sec 8526)	49
Prohibited Use of Funds under the Code of Federal Regulations (CFR), Part 200	50
Field Trips Unallowable Costs	51
Parent and Family Engagement Activities Unallowable Costs.....	52

Fiscal Cycle.....	53
Conclusion.....	54
References	54

START WITH THE CHART

ALLOWABILITY CHART FOR ALL FEDERAL PROGRAMS



Text Description of the Basic Allowability Chart:

Allocable: Does this purchase or activity serve the purpose of a program? Each program has its own legal section (i.e. ESSA Sec 1001 for I-A, Sec 1301 for I-C).

Necessary: Is this purchase or activity budgeted and approved in the grant application such as CFSGA, SWIP, Homeless Subgrant, and N&D? Consolidated Federal and State Grant Application (CFSGA) includes the following Federal grants: Title I-A Improving Basic Programs, Title I-C Education of Migratory Children, Title II-A Supporting Effective Instruction, Title III-A English Language Acquisition, Title III-A Immigrant Education Program English Learner Program, Title IV-A Student Support and Academic Enrichment, Title V-A Funding Transferability, and Title V-B Rural Education Program. Homeless Subgrant application is for the Title IX-A, of the McKinney-

Vento Homeless grant. Schoolwide/Improvement Plan Application (SWIP) is for the School Improvement grant. The Neglected or Delinquent application is for the Title I Part D Neglected or Delinquent, Subpart 1 and Subpart 2 grants.

Reasonable: Was the item or service purchased consistent with the LEA's procurement or purchasing procedure (State and local limitations)?

Conform to UGG and ESSA: Is the purchase or activity permitted under CFR 200 or ESSA? There are 55 specific item costs that are either disallowed or questioned under CFR 200 and several costs that are prohibited under ESSA. Review the unallowable list specific to each program and the appendix 3 in this manual?

Adequately Documented: Did you make sure to maintain documentation of the need, the purchase, and use of item?

REVIEW EACH PROGRAM

TITLE I-A IMPROVING BASIC PROGRAMS

Purpose

The purpose of Title I-A is to provide all children with a significant opportunity to receive a fair, equitable, and high-quality education, and to close educational achievement gaps.

Title I-A provides supplemental funding to help low-income children served to meet the challenging State academic standards.

Title I-A Program Types

Two program models:

- Targeted Assistance School (TAS)
- Schoolwide Program (SWP)

Targeted Assistance Schools Program

A targeted assistance school program is available to any Title I-A eligible school. A school is Title I-A eligible if its low-income rate is 35%, or equal to or greater than the Local Education Agency (LEA) low-income average.

Identifying Title I-A Students in the Targeted Assistance Schools Program

Students identified as failing, or most at risk of failing to meet the challenging State standards are eligible to receive Title I-A services. Targeted assistance schools must determine which students will be served by identifying the students with the greatest need for assistance based

on multiple, educationally related objective criteria. Children who are economically disadvantaged, children with disabilities, migrant children or English learners, are eligible for services on the same basis as other children.

Some children are automatically eligible¹:

- Children who participated in Head Start, or certain ESSA-funded preschool programs or literacy programs for young children, within the past two years (including Title I-A supported preschool)
- Migrant children who have received Title I-C services in the previous two years
- Neglected or delinquent children
- Homeless children

Spending Options in a Targeted Assistance Program²

<i>What</i>	<i>How</i>
Help participating children meet the challenging State academic standards.	Provide programs, activities, and academic courses to provide a well-rounded education. Review the progress of eligible children on an ongoing basis, and revise the TAS program, as necessary.
Help provide an accelerated, high-quality curriculum and services.	This includes intervention through extended learning time for eligible students.
Use methods and instructional strategies to strengthen the academic program of the school through activities.	May include expanded learning time and a schoolwide tiered model to prevent and address behavior problems, and early intervening services.
Minimize the removal of children from the regular classroom during regular school hours for Title I-A instruction.	Expand learning time for eligible students, including before and after school programs, and summer programs and opportunities.
Coordinate with similar activities and services carried out under IDEA and other programs.	Example-assist students in early literacy and language acquisitions skills through services provided by audiologists and speech language pathologists.
Coordinate with other programs (local, State & Federal) to support the regular education program.	May include services to assist preschool children in the transition from early childhood education programs, Head Start programs, adult education programs, and career & technical education programs. This coordination may also include Title I-A staff.

¹ ESSA, Section 1115 (c)(2)

²Council of Chief State School Officers (CCSSO) (July 26, 2017). *Template ESSA Spending Handbook for LEAs*. CCSSO.

<i>What</i>	<i>How</i>
Provide professional development for Title I-A staff.	This includes teachers, principals, other school leaders, paraprofessionals, and other school personnel who work with eligible children in the Title I-A program or in the regular classroom.
Implement strategies to increase parent and family engagement of eligible children.	Program requirements include Parent and Family Engagement LEA policy & school plan, Title I-A annual meeting, school-parent compact, parent notifications, and trainings, etc. for families of participating students.

Spending Options in a Schoolwide Program³

A Schoolwide model, available to any Title I-A eligible school with at least 40% low income. Under ESSA, a Title I-A eligible school with an income level below 40% may submit a waiver request to the SDE Title I-A Coordinator.

<i>What</i>	<i>How</i>
Provide opportunities for all children, including subgroups of students to meet the challenging State academic standards.	Schools operating a Schoolwide model can use Title I-A funds to upgrade their entire educational program for all students.
Address the needs of all children in the school, but particularly the needs of those at risk of not meeting the challenging State academic standards.	Activities may include counseling, school-based mental health programs, specialized instructional support services, mentoring services, etc.
Use methods and instructional strategies that strengthen the academic program in the school through activities.	This may include programs, activities, and courses necessary to provide a well-rounded education.
Evidence-based strategies to accelerate the acquisition of content knowledge.	This includes English learners.
Devices and software for students to access digital learning materials and collaborate with peers, and related training for educators.	This may include accessible devices and software needed by students with disabilities.

³ Council of Chief State School Officers (CCSSO) (July 26, 2017). *Template ESSA Spending Handbook for LEAs*. CCSSO

<i>What</i>	<i>How</i>
Preparation for and awareness of opportunities for post-secondary education and the workforce.	This may include Career and Technical Education programs, Advanced Placement, International, Baccalaureate, dual or concurrent, enrollment coursework, early college high schools, etc.
Implementation of a schoolwide tiered model to prevent and address problem behavior.	This may include school climate interventions (e.g., anti-bullying strategies, positive behavior interventions, and supports).
Coordinate with similar activities and services carried out under IDEA and other programs.	Example-assist students in early literacy and language acquisitions skills through services provided by audiologists and speech-language pathologists.
Professional development and other resources and activities for teachers, paraprofessionals, and other school personnel to improve instruction and use of data from academic instruction.	This may include 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. Also, instructional coaches may be used to provide high-quality, school-based professional development.
Recruit and retain effective teachers, particularly in high need subjects.	Note: In a schoolwide program all teachers are considered Title I-A teachers. Up to 5% for incentives & rewards to attract/retain qualified & effective teachers who serve in Title I-A schools identified for comprehensive and targeted support and improvement.
Assistance for preschool children, in the transition from early childhood education programs to local elementary school programs.	This may include high-quality preschool or full-day kindergarten and services.
Implement strategies to increase parent and family engagement of eligible children.	Program requirements include Parent and Family Engagement LEA policy & school plan, Title I-A annual meeting, school-parent compact, parent notifications, and trainings, etc.

Required Set-Asides⁴

Before distributing Title I-A allocations to schools, the LEA must reserve funds “off the top” of the LEA’s allocation for numerous purposes. The amount LEAs take off the top is known as a “set-aside”.

⁴ ESSA, Sections 1113-1117.

LEAs must reserve some Title I-A funds for the following required activities:

- Services for children in local institutions for neglected children, and if appropriate, services for children in local institutions for delinquent children, and neglected or delinquent children in community day programs. LEAs must reserve “such funds as are necessary”; ESSA does not specify an amount. If the LEA has a mandatory set-aside, the amount will be pre-populated in the Consolidated Federal and State Grants Application (CFSGA) for that year.
- Parent and family engagement (required if the LEA receives \$500,000 or more of Title I-A funds). LEAs must reserve at least one percent, ninety percent of which must be distributed to schools. ESSA requires the LEA to use the set-asides funds for at least one of the following activities and strategies:
 - Supporting schools and nonprofit organizations in providing professional development for LEA and school personnel regarding parent and family engagement strategies, which may be provided jointly to teachers, principals, other school leaders, specialized instructional support personnel, paraprofessionals, early childhood educators, and parents and family members.
 - Supporting programs that reach parents and family members at home, in the community, and at school.
 - Disseminating information on best practices focused on parent and family engagement, especially best practices for increasing the engagement of economically disadvantaged parents and family members.
 - Collaborating, or providing subgrants to schools to enable such schools to collaborate, with community-based or other organizations or employers with a record of success in improving and increasing parent and family engagement.
 - Engaging in any other activities and strategies that the LEA determines are appropriate and consistent with such agency’s parent and family engagement policy.

Funding may also be used for additional parent and family engagement activities, but funds must be spent on at least one of these activities listed in the statute. For additional optional parent and family engagement activities, see Appendix 1.

- Equitable services for eligible private school students. LEAs must reserve a proportional amount based on the number of eligible private school students in the LEA.

Required Set-Asides Summary

Neglected/Delinquent	Based on the formula (pre-populated in the CFSGA)
Family & Community Engagement	Allocation ≥ \$500,000 requires 1% set-Asides. 90% of that amount must go to schools. Optional set-aside if allocation is less than \$500,000.
Equitable Services for Private Schools	Title I-A Proportionate Share based on the number of eligible private school students in the LEA.

Optional Set-Asides

LEAs may also reserve funds for the following discretionary activities:

- Services for homeless children, which can include funding for the homeless liaison and transportation required under the McKinney Vento Homeless Education Act. LEAs must reserve “such funds as are necessary,” based on an assessment of homeless children’s needs; ESSA does not specify an amount.
- Transportation for students in CSI schools if the LEA offers these students the option to transfer to another school. LEAs may reserve up to five percent of its allocation.
- Financial incentives and rewards to teachers in CSI or TSI schools for the purpose of attracting and retaining qualified and effective teachers. LEAs may reserve up to five percent of its allocation.
- Early childhood education programs for eligible children. LEAs have discretion over how much, if any, to reserve; ESSA does not specify an amount.
- The additional costs needed to transport children in foster care to their school of origin consistent with Section 1112(c) (5). LEAs have discretion over how much, if any, to reserve; ESSA does not specify an amount.
- Administering the Title I-A program. LEAs may reserve up to 10% of the allocation to cover administrative costs. Additional information will be required if the total administration set-aside, including seniority pay differentials, exceeds 10% of the total allocation.
- LEA managed initiatives in Title I-A schools. Examples include extended learning time (before and after school programs, summer school, after school tutoring, advanced coursework; supplemental instructional materials for low-achieving students, including students with disabilities and English learners.

Optional Set-Aside Summary

Homeless Education	Based on need
Transportation for students in Comprehensive School Improvement	LEAs may reserve up to five percent (if the LEA offers students the option for students to transfer to another school).
Teacher Incentives	Up to 5% may be used to provide incentives & rewards to teachers to work in Title I-A schools identified for improvement.
Early Childhood Programs	LEAs have discretion over how much, if any, to reserve.
Transportation for Children in Foster Care	LEAs have discretion over how much, if any, to reserve.
Administrative Costs	Up to 10% of the allocation is allowed to administer the grant.
LEA Managed Incentives	Contracting with an outside provider

Allowable Expenditures for Students Identified as Homeless⁵

This list provides some examples of allowable uses of Title I-A Set-Asides and/or McKinney-Vento funds for students who meet the ESSA definition of homeless

- Academic programs and educational support services
- Basic and emergency supplies (e.g., books, backpacks, notebooks)
- Counseling services, domestic violence counseling, or violence prevention counseling
- Intervention programs
- Tutoring services, especially in shelters or other locations where homeless students reside
- Mentoring
- Homework assistance
- Before school, after school, and/or summer programs
- Shoes and uniform necessary to participate in PE classes
- Parent & Family Engagement
- Cost of GED diploma for parents participating in Head Start
- Graduation fees, cap, and gown
- The work of the liaison
- Student fees required to participate in the general education program
- Outreach efforts to identify the homeless population
- Homeless awareness activities
- Fees and costs associated with tracking, obtaining, and transferring records of homeless students
- Data collection to assess the needs and progress of students in temporary living situations

Other Allowable Costs for Students Identified as Homeless⁶

- Birth certificates necessary to enroll in school
- Immunizations
- Snacks
- Medical and dental services
- Eyeglasses and hearing aids
- Counseling services to address anxiety related to homelessness that is impeding learning
- Extended learning time (before and after school, Saturday classes, summer school, etc.) to compensate for lack of quiet time for homework in shelters or other overcrowded living conditions

⁵ Winters T. (2017). *Can Title I-A Pay for This?* LRP Publications.

⁶ List Based on Frequently Asked Questions from Idaho Local Education Agencies (LEAs)

Considerations for Title I- A and English Learners

LEAs can use Title I-A allocations to identify and develop appropriate curriculum and instructional methods to meet the content learning and English language development needs of Title-I-A qualified ELs and to provide focused professional development for subject area knowledge to become effective in developing subject area knowledge and academic language proficiency in their students. Professional development can also be provided to enhance teacher capacity to assess the content and language needs of Title I-A qualified ELs.

These funds may also be used to extend learning time for all participating students, including Title I-A qualified ELs. Extended learning time may include extended day or after school programs, extended week (Saturday school), and/or extended year (summer school). It is important to consider establishing and/or expanding fiscally sustainable activities provided before school, after school, during the summer, or over an extended school year that are offered in partnership with community after school programs to leverage additional resources and expertise to support collectively student learning and positive development. In addition, funds may be used to identify, develop/adapt, and purchase supplemental instructional materials which will help qualified Title I-A EL students meet challenging grade appropriate State academic standards and address their language development needs. Instructional supplemental software should be among the materials considered. Schoolwide funds may also be used to evaluate family literacy programs and to design and implement enhancements that focus on the development of English literacy, English language, and parent-child reading activities for EL students qualifying for services.

Allowable Operating Expenditures for Title I-A⁷

Pre-approved budget and plan: *This list is provided, considering that all expenditures related to the Title I-A Program align to the approved budget and plan in the Consolidated Federal and State Grants Application (CFSGA).*

Supplement Not Supplant (SNS): *This list is provided considering that an LEA has passed its SNS Methodology Test. Compliance with SNS is no longer tested through individual Title I-A costs, so the previous three presumptions no longer apply for both Schoolwide and Targeted Assistance Programs. The new Title I-A supplanting test focuses on methodology rather than the identification of individual costs. For more information, please review a separate Title I-A SNS manual located at <http://www.sde.idaho.gov/federal-programs/funding/files/fiscal/allowable/Supplement-not-Supplant-Manual.pdf>*

Allowable activities include, but are not limited to:

- After school program snacks
- Equipment. Any technology-related and capital outlay expenditures above \$5,000 must be approved by the SDE prior to the purchase of goods and services. If the LEA and/or

⁷ List Based on Frequently Asked Questions from Idaho Local Education Agencies (LEAs).

school are uncertain as to whether technology-related items are allowable, the grant manager should contact the SDE for clarification.

- Field trips, including renting a bus and/or paying for gas (if needed)
- Food and beverages for conferences and meetings
- Memberships related to the grant program. Membership must be retained by the organization, not an individual.
- Parent and family engagement activities
- Printing costs
- Professional development & training
- Purchased services (contractors, capacity builders)
- Recognition awards and incentives - certificates, plaques, ribbons, small trophies, or instructional related items to be used in the classroom (such as pens and pencils) which are tied to instructional strategies and activities, and obtained at a minimal cost.
- Rent of venues for training purposes (workshops, etc.)
- Salaries and benefits for all allocable FTEs approved in the grant application
- Shipping costs on an allowable purchase
- Subscriptions related to the program. Subscriptions must be retained by the grantee organization, and not with the individual.
- Supplies and educational materials
- Transportation costs - The cost of transporting students to or from Federal grant activities. LEA and schools may not charge the grant for costs incurred in transporting students to and from the regular school day.
- Travel, travel reimbursements consistent with the LEA's travel policy
- Tuition fees for employees

Unallowable Specifically Related to Title I-A

Unallowable activities include, but are not limited to:

- Expenditures that do not serve the purpose of the Title I-A program
- Expenditures in a **non**-Title I-A school. For example, LEA-level activities may only use Title I-A funds for Title I-A served schools.
- Expenditures for *all* students in a Targeted Assistance Program School
- Unreasonable, unnecessary costs

Questionable Universal Expenditures

- This list is applicable to all Federal Programs (See Appendix 4)

Unallowable Universal Expenditures

- This list is applicable to all Federal Programs (See Appendix 5)

TITLE I-A SCHOOL IMPROVEMENT

Purpose⁸

LEA may use section 1003 funds for any activity that it determines (and the SEA agrees) will help a school identified for comprehensive or targeted support and improvement increase student outcomes within the school.

Spending Options

Activities supported with section 1003 funds must be consistent with a school's comprehensive-Schoolwide/Improvement Plan (SWIP), or targeted support and improvement plan. For example, an LEA may use section 1003 funds to **implement evidence-based interventions** aimed at improving the school, such as professional development, intervention opportunities to increase student achievement, and parent and family engagement activities.

Allowable Operating Expenditures for School Improvement⁹

Pre-approved budget and plan: This list is provided, considering that all expenditures related to School Improvement align with each school's Schoolwide/Improvement Plan (SWIP).

Supplement Not Supplant (SNS): This list is provided considering that an LEA has passed its SNS Methodology Test. Sec 1003 (e)(2) "mirrors" the Title I-A methodology test; therefore, an LEA may use the same approach as the Title I-A program as described in the SNS manual available at <http://www.sde.idaho.gov/federal-programs/funding/files/fiscal/allowable/Supplement-not-Supplant-Manual.pdf>

Allowable activities include, but are not limited to:

- Capital outlays- expenditures above \$5,000 must be approved by the SDE prior to the purchase of goods and services. If the LEA and/or school are uncertain as to whether technology-related items are allowable, the grant.
- Parent and family Engagement activities, including refreshments
- Printing costs
- Professional development & training costs
- Purchased services (instructional support, contractors)
- Salaries and benefits for all FTEs approved in the grant application (SWIP). When hiring instructional teachers, please keep in mind that this is a 3-year cohort. If funds are used for an FTE, how with the position be sustained after the grant has ended?
- Supplies, including curriculum to run the program
- Technology related expenditures

⁸ US Department of Education (July 18, 2018). *Presentation*. Slide 11. Retrieved from <https://www2.ed.gov/policy/elsec/leg/essa/1003awebinarandpresentation.pdf>

⁹ List Based on Frequently Asked Questions from Idaho Local Education Agencies (LEAs)

- Transportation costs
- Transportation costs: The costs of transporting students to or from Federal grant activities. LEA and schools may not charge the grant for costs incurred in transporting students to and from the regular school day.
- Travel related to professional development, including registration fees and mandatory membership fees

Unallowable Specifically Related to School Improvement

Unallowable activities include, but are not limited to:

- Expenditures that do not serve the purpose of the Title I-A School Improvement program as described in the SWIP
- Expenditures for schools **not** in a school improvement status
- Unreasonable, unnecessary costs

Questionable Universal Expenditures

- This list is applicable to all Federal Programs (See Appendix 4)

Unallowable Universal Expenditures

- This list is applicable to all Federal Programs (See Appendix 5)

TITLE I-C EDUCATION OF MIGRATORY CHILDREN

Purpose¹⁰

- To assist States in supporting high-quality and comprehensive educational programs and services during the school year and, as applicable, during summer or intersession periods, that address the unique educational needs of migratory children.
- To ensure that migratory children who move among the States are not penalized in any manner by disparities among the States in curriculum, graduation requirements, and challenging State academic standards.
- To ensure that migratory children receive full and appropriate opportunities to meet the same challenging State academic standards that all children are expected to meet.
- To help migratory children overcome educational disruption, cultural and language barriers, social isolation, various health-related problems, and other factors that inhibit the ability of such children to succeed in school.
- To help migratory children benefit from State and local systemic reforms.

¹⁰ ESSA, Section 1301

Spending Options¹¹

- Instructional services (e.g., educational activities for preschool-age children and instruction in elementary and secondary schools, such as tutoring before and after school programs, services to migratory children who have dropped out of school, etc.).
- Support services (e.g., educational related activities, such as advocacy for migrant children; health, nutrition, and social services for migrant families; necessary educational supplies; transportation, etc.).
- Referrals to non-district agencies and organizations that provide services to migrant families (e.g. health services, assistance with utilities, clothing, and household items, legal services, etc.).
- Other allowable activities (e.g., Identification and recruitment, Parent Advisory Committee or PAC and other parent involvement activities, professional development of school personnel, coordination activities with other agencies, family literacy programs, integration of information technology, transition of secondary school students to postsecondary education or employment, comprehensive needs assessment activities, program evaluation activities).
- Expenses related to satisfying a selected Measurable Performance Outcome (MPO).
- Districts that have applied for indirect cost rates and been approved can take that proportionate amount as well.

Allowable Operating Expenditures for Title I-C¹²

Pre-approved budget and plan: This list is provided, considering that all expenditures related to the Title I-C Program align to the approved budget and plan in the Consolidated Federal and State Grants Application (CFSGA).

Supplement Not Supplant: Title I-C funds are to provide supplementary services for migrant students. They cannot be used to supplant programs or services provided to all students (migrant students included) funded by the State, District, and other Federal funds. Other program services must be used before migrant funded services if available.

Allowable activities include, but are not limited to:

- Salaries & benefits for migrant coordinator/director, family liaisons, teachers, and paraprofessionals
- Travel for family liaisons (i.e. mileage reimbursement and travel to professional development opportunities)
- Supplies (educationally necessary supplies for migrant children, Parent Advisory Council or PAC and other parent involvement supplies, summer school supplies, office supplies, recruiting supplies, including supplies for recruiting out of school youth)
- Summer School Expenses (salaries & benefits for a director, family liaison, teachers, paraprofessionals, transportation (a non-reimbursable portion of expense from

¹¹ List Based on Frequently Asked Questions from Idaho Local Education Agencies (LEAs)

¹² List Based on Frequently Asked Questions from Idaho Local Education Agencies (LEAs)

transportation invoices), supplies, curriculum, costs associated with hosting a bi-national teacher)

- Cell phone data reimbursement for family liaisons
- Travel/registration for a conference (i.e. ID&R Forum, NASDME Conference, IABE)
- Tablet or tablet accessories or other technology (i.e. iPad) for recruiting, technology for use by migrant children
- Parent Advisory Committee: District PACs must be structured such that
 - Parents are consulted on the planning and operation of the local migrant program
 - Meetings are held in a format and language that parents understand
 - Meetings support completion of Measurable Performance Objective (MPOs)

Unallowable Specifically Related to Title I-C

Unallowable activities include, but are not limited to:

- Expenditures that do not serve the purpose of the Title I-C Program
- Expenditures for children **not** identified as Migrant children
 - Other than through Incidental Inclusion^{13 14}
 - There is a two-part test for what is allowed under incidental inclusion. First, allowing other children to participate in a migrant funded activity must not reduce the quality or quantity of the service to migrant children. Second, it must not increase the cost to the migrant program.
 - Example: A migrant summer school bus picks up migrant children at a bus stop where another child also needs transportation to another summer school program. As long as no migrant child loses his or her seat on the bus and the cost of the route is the same, the other child may ride the bus.
- Unreasonable, unnecessary costs
 - Example: the reimbursable portion of summer school transportation¹⁵
State reimbursement of transportation requires that only the non-reimbursable portion of transportation costs are reasonable to charge to the migrant program

Questionable Universal Expenditures

- This list is applicable to all Federal Programs (See Appendix 4)

¹³ ESSA, Section 1306(b)(3)

¹⁴ Idaho State Department of Education (11/15/2017). *Standards for Idaho School Buses and Operations, Rule by Reference IDAPA08.02.02.004.02*, Retrieved from <http://www.sde.idaho.gov/student-transportation/files/forms-lists/regulations/SISBO-Manual-2018.pdf>, pg.74 #2.b-c,

¹⁵ Idaho State Department of Education (11/15/2017). *Standards for Idaho School Buses and Operations, Rule by Reference IDAPA08.02.02.004.02*, Retrieved from <http://www.sde.idaho.gov/student-transportation/files/forms-lists/regulations/SISBO-Manual-2018.pdf>, pg. 77 #3.

Unallowable Universal Expenditures

- This list is applicable to all Federal Programs (See Appendix 5)

Migrant Program Exceptions to Unallowable Universal Expenditures

Exceptions from the MEP Policy Questions & Answers ¹⁶

- Souvenirs, memorabilia, or promotional items, such as T-shirts, caps, tote bags, imprinted pens, and key chains
These may be purchased if reasonable and necessary as “such materials can be useful tools in communicating with families about the program, for purposes of initial ID&R as well as follow-up contact” and are allowable under 2 CFR 200.421(b)(4).
- Door prizes, movie tickets, gift certificates
Prizes that are “reasonable and of nominal cost” may be used especially to promote participation in the local Parent Advisory Council (PAC) or parent events that support the completion of Measurable Performance Outcomes (MPOs). Per the Office of Migrant Education, “It is also a good idea to focus on prizes that have educational merit.”
- First aid supplies
These can be purchased to use with migrant students during migrant summer school or as provided as part of support service to a migrant child.
- Gift cards of any kind. See notes for Door prizes above.
- Promotional items (including t-shirts to be given to conference attendees)
See notes for Souvenirs above.
- Purchase of an actual bus (vehicle) ¹⁷
Parents and/or students may be transported as a Migrant Support Service in order to access educational, health and social services, parent involvement, or other services. Consult with the state Migrant Education Program coordinator before making a decision as there is specific guidance available on this topic. In general, LEAs must consider these factors when making a decision to purchase a vehicle:

“Both need and reasonableness of cost should be compared to other options—e.g., rental/lease, purchase of a used vehicle, etc. The LEA must also determine and document that the expense is in line with the expected benefits (e.g., that the cost of the particular make/model of the vehicle is justified in terms of the scope and level of the transportation services it will provide).
If the LEA decides to approve the purchase, it must ensure that the purchase meets Federal, State, and local statutory and regulatory rules governing equipment purchases, especially 2 CFR 200.313, 200.439, and 200.317.

¹⁶ Office of Migrant Education (Updated regularly). MEP Policy Questions & Answers. Retrieved from https://results.ed.gov/legislation/policy_qas . : Keywords: Fiscal Requirements & Use of funds

¹⁷ Office of Migrant Education (March 2017).GUIDANCE: Education of Migratory Children under Title 1, Part C, FAQ A3. Retrieved from <https://results.ed.gov/legislation>, MEP Policy Guidance. Also, see https://results.ed.gov/legislation/policy_qas#policyQA0

Furthermore, the LEA should establish a policy on who would be authorized to use the vehicle and for what purpose(s). Because MEP funds would be used to pay the entire cost of purchasing the vehicle, the vehicle must be used exclusively for purposes of the MEP (with some exceptions, such as when an appropriate user fee is charged and such use will not interfere with the work on the program for which it was originally acquired, or in cases of incidental inclusion)".

TITLE I-D NEGLECTED, DELINQUENT, OR AT-RISK SUBGRANT

Purpose

The goals of Title I, Part D, are to

1. Improve educational services for these children so they have the opportunity to meet challenging State academic content and achievement standards;
2. Provide them with services to successfully transition from institutionalization to further schooling or employment; and
3. Prevent youth who are at-risk from dropping out of school, and to provide dropouts and children and youth returning from correctional facilities with a support system to ensure their continued education.

Subpart 1

Under SEA programs (Title I, Part D, Subpart 1), States receive formula funds based on the number of children in State-operated institutions and per-pupil educational expenditures. Each State's allocation is generated by annual child counts in State juvenile institutions that provide at least 20 hours of instruction from nonfederal funds and adult correctional institutions that provide 15 hours of instruction a week. The SEA then makes subgrants to State agencies based on their proportional share of the State's adjusted enrollment count of neglected or delinquent children and youth.

Subpart 2

Under local agency programs (Title I, Part D, Subpart 2), the SEA awards subgrants to districts with high numbers or percentages of children and youth in locally operated juvenile correctional facilities, including facilities involved in community day programs.

Spending Options

Pre-Approved Budget Plan: This list is provided, considering that all expenditures related to the Title I-D Program align with the approved budget and plan.

Supplement Not Supplant¹⁸: *Subpart 1 and Subpart 2 funds must be used to provide services that supplement, not supplant, those services that would, in the absence of Subpart 1 and subpart 2 funds, be provided to children participating in the regular school educational program. However, the funds may be used to increase the total number of hours of instruction in any subject area that students receive with State or local funds.*

All agencies that receive Part D funds are required to:

1. Meet the educational needs of children and youth who are N or D and assist in the transition of these students from residential facilities to community-based programs;
2. Ensure that these students have the same opportunities to achieve as students in regular community schools;
3. Annually evaluate the program and disaggregate data on participation by gender, race, ethnicity, and age; and use evaluation data to plan and improve subsequent programs for participating children and youth.

Subpart 1

State Agencies (SA) receiving Title I-D Subpart 1 grants must use these funds to

- Support educational services to children and youth identified by the LEA as failing, or most at-risk of failing, to meet the State's challenging academic content and student academic achievement standards
- *Supplement* and improve the quality of educational services provided to these children and youth by the LEA, *or*
- Serve all children in, and upgrade the entire educational effort of, that institution or program, as approved in the budget and plan for that institution or program

Allowable activities include, but are not limited to:

- Acquire equipment that will be used to help the children and youth the SA serves to meet challenging State academic content and student academic achievement standards and to cover the costs of meeting the evaluation requirements of section 9601 of ESEA
- Pay the necessary and reasonable costs that provide a variety of services, including reading, mathematics, language arts, and vocationally oriented programs that include academic classroom instruction so long as these are supplementary services and materials
- Hire additional teachers, aides, educational counselors, and other staff members to provide additional instruction in areas of greatest need
- Train teachers, aides, and other staff members who are actively involved in providing services

¹⁸ Non-Regulatory Policy Guidance for Title I Part D: *Prevention and Intervention Programs for Children and Youth Who Are Neglected, Delinquent, or At-Risk* (June 19, 2006). Question H-2. Retrieved from <https://www2.ed.gov/policy/elsec/guid/nord.doc>

- Procure needed educational materials and equipment for instruction, including books, computers, audiovisual equipment and supplies, and classroom materials for industrial arts and vocational training
- Hire transition coordinators or buy new equipment to assist students' transitions (e.g., purchasing scanners to scan the individualized education program (IEP) documents)
- Work with parents to secure their assistance in improving their children's and youth's educational achievement and, as appropriate, preventing further involvement in delinquent activities

Subpart 1 Transition Funds: Section 1418 of ESEA requires that each SA reserve not less than 15 percent or more than 30 percent of the amount it receives in any year under Subpart 1 to support “transition services” for these children and youth.

Examples of transition services:

- Pupil services, including counseling, psychological, and social work services designed to meet the needs of children and youth who are N or D
- Services of in-school advocates to act on behalf of individual children and youth who are N or D
- Tutoring and mentoring
- Reentry orientation programs, including transition centers and reentry centers in high schools, local vocational education programs, GED preparation programs offered by community colleges, or entrance into job training programs
- Instruction and training at alternative schools and learning centers
- Parental involvement activities and parent counseling

Subpart 2

An LEA receiving Subpart 2 funds may use the funds to operate programs that involve collaboration with locally operated facilities with which the LEA has established formal agreements regarding the services to be provided:

- To carry out high-quality education programs that prepare children and youth to complete high school, enter training or employment programs, or further their education
- To provide activities that facilitate the transition of such children and youth from the correctional program in an institution to further education or employment
- To operate dropout prevention programs in local schools for children and youth who are at-risk of dropping out or youth returning from correctional facilities

An LEA also may use Subpart 2 funds, as appropriate, for:

- Dropout prevention programs that serve at-risk children and youth. An at-risk child or youth means a school-aged individual who is at-risk of academic failure, has a drug or alcohol problem, is pregnant or is a parent, has previously come into contact with the

juvenile justice system, is at least 1 year behind the expected grade level for the age of the individual, is a migrant or an immigrant, has limited English proficiency, is a gang member, has previously dropped out of school, or has a high absenteeism rate at school.

- Coordination of health and social services for children and youth who are at-risk (e.g., day care, drug and/or alcohol abuse counseling and mental health services)
- Special programs that meet the unique academic needs of children and youth who are at-risk, including vocational and technical education, special education, and college/career counseling
- Programs providing mentoring and peer mediation
- Program administration or program coordination if it is reasonable and necessary and the activities have a clear and direct effect on the improvement of services for students

Subpart 2 Transition Funds: An LEA receiving Subpart 2 funds must use a portion of its funds to operate a dropout prevention program for students returning from a locally operated correctional facility. NOTE: An LEA that serves a school operated by a locally operated correctional facility, in which more than 30 percent of the children and youth attending the school will reside outside the boundaries served by the LEA upon leaving the facility, is not required to operate a dropout prevention program within the school and may use all of its Subpart 2 funds for programs in locally operated correctional facilities, provided that those facilities have a formal agreement with the LEA.

TITLE II-A SUPPORTING EFFECTIVE INSTRUCTION

Purpose

In general, Title II-A funds can be used to provide supplemental activities that strengthen the quality and effectiveness of teachers, principals, and other school leaders.¹⁹ The purpose of Title II-A is to:

- Increase student achievement consistent with State standards
- Improve the quality and effectiveness of teachers, principals, and other school leaders
- Increase the number of teachers, principals, and other school leaders who are effective in improving student academic achievement in schools
- Provide low-income and minority students greater access to effective teachers, principals, and other school leaders²⁰

¹⁹US Department of Education (September 2016). *Non-Regulatory Guidance for Title II, Part A: Building Systems of Support for Excellent Teaching and Learning*. Retrieved from <http://www2.ed.gov/policy/elsec/leg/essa/essatitleiipartaguidance.pdf>.

²⁰ ESSA, Section 2001.

Spending Options²¹

LEAs can use Title II-A funds for a wide range of activities to support the quality and effectiveness of teachers, principals, and other school staff. Activities supported by Title II-A funds must:

- Be consistent with Title II-A's purpose (see above)
- Address the learning needs of all students, including children with disabilities, English learners, and gifted and talented students

LEAs must prioritize Title II, Part A funds to schools that:

- Are implementing comprehensive support and improvement activities and targeted support and improvement activities, **and**
- Have the highest percentage of children counted under section 1124(c) (these are primarily low-income children)

Allowable Operating Expenditures for Title II-A

Pre-Approved Budget Plan: *This list is provided, considering that all expenditures related to the Title II-A Program align with the approved budget and plan in the Consolidated Federal and State Grants Application (CFSGA).*

Supplement Not Supplant: *Title II-A funds **activities** must be supplemental²². In Title II-A supplanting is presumed when:*

- *An LEA uses Title II-A funds to pay for an activity that is required by State or local law, or*
- *An LEA uses Title II-A funds to pay for an activity is supported with State or local funds the prior year.*

Examples from ESSA²³

Allowable activities include, but are not limited to:

- Evaluation and support systems
- Recruiting, hiring, and retaining effective teachers; implementing supports for principals and other school leaders
- Recruiting from other fields
- Class size reduction
- Personalized professional development
- Increasing teacher effectiveness for students with disabilities and English learners²⁴

²¹ ESSA, Section 2103, 2102, 1124

²² ESSA, Section 2301

²³ ESSA, Section 2102 and 2103. Also, Council of Chief State School Officers (CCSSO) (July 26, 2017). *Template ESSA Spending Handbook for LEAs*. CCSSO.

²⁴ ESSA, Section 2103(b)(3)(F).

- Supporting early education
- Supporting effective use of assessments
- Supporting awareness and treatment of trauma and mental illness, and school conditions for student learning
- Supporting gifted and talented students
- School library programs
- Preventing and recognizing child sexual abuse.
- Supporting science, technology, engineering, and mathematics (STEM)
- Supporting postsecondary and workforce readiness

Examples from NCLB²⁵ (still applicable)

Allowable activities include, but are not limited to:

- Initiatives to assist in recruiting teachers, including:
 - Provide scholarships, signing bonuses, other financial incentives for teachers to teach in academic subjects where there exists a shortage of teachers within a school or LEA
 - Recruit and hire teachers to reduce class size, particularly in the early grades
- Initiatives to assist in recruiting teachers, including programs that:
 - Train and hire regular and special ed. teachers
 - Train and hire teachers of special needs children
 - Recruit qualified professionals from other fields, including paraprofessional, and provide such professionals with alternative routes to teacher certification
 - Provide increased opportunities for minorities, individuals with disabilities, and underrepresented individuals
- Professional development activities that improve the knowledge of teachers and principals and paraprofessionals, in:
 - Core academic subjects
 - Effective instructional strategies, methods, and skills to improve teaching practices
- Professional development activities that concern effective instructional practices and:
 - Involve collaborative groups of teachers and administrators
 - Address the needs of students with different learning styles
 - Provide training in methods of improving student behavior in the classroom and identify early and appropriate interventions
 - Provide training to enable teacher and principals to involve parents in their child's education, especially parents of EL and migrant children
 - Provide training on how to understand and use data and assessments to improve classroom practice and student learning
- Initiatives to promote retention of teachers and principals, particularly within schools with a high percentage of low-achieving students, such as:

²⁵ (NCLB Sec. 2123(a)(2)-(10))-This List Is Still Applicable

- Teacher mentoring programs
- Financial incentives to retain teachers and principals who have a record of helping students achieve academic success
- Programs and activities designed to improve the quality of the teaching force, such as:
 - Innovative professional development programs that focus on technology literacy
 - Tenure reform
 - Testing teachers in the academic subject in which teachers teach, and
 - Merit pay programs
- Professional development activities designed to improve the quality of principals and superintendents to become outstanding managers and educational leaders
- Teacher advancement initiatives that promote professional growth and emphasize career paths, such as paths to becoming a career teacher, mentor teacher, or master teacher and pay differentiation
- Programs and activities related to exemplary teachers

Other Allowable Miscellaneous Expenditures²⁶

- Fees
 - Praxis testing fee
 - An Alternate Authorization fee or a related fee to get a teacher certified in a content
 - Optional membership fees
- Salaries
 - Salaries/Stipends (Mentors, Instructional Coaches, Title II-A Program Director, substitutes for Title II-A professional development coverage)
- A signing bonus for hard to fill positions

Unallowable Specifically Related to Title II-A

Unallowable activities include, but are not limited to:

- Regular teacher salaries
- Regular core (curriculum) classroom supplies for students
- Background check fees or fingerprinting fees
- Benefits of stipends are limited to FICA and PERSI. Benefits covered through the regular contract (health, medical, sick, etc.) cannot be paid out on stipends.
- Accreditation fees are not allowable (Accreditation is a State requirement and therefore cannot be funded with Title II-A funds. The only fees or dues that may be funded with Title II-A funds would be associated with memberships that are optional and which would not be paid in the absence of Federal funds. An example would be an administrator's membership in something like IASA).
- Assessment fees, required by the State
- Curriculum supplies are not allowable
- Capital objects, such as computers, iPads, software, etc.

²⁶ List Based on Frequently Asked Questions from Idaho Local Education Agencies (LEAs)

- Food and/or supplies for activities which are **not** funded with Title II-A funds
- Under ESSA and the “well-rounded education” language, Title II-A funds can be used for the *allowable* training itself, but not the equipment
- An LEA used Title II-A funds to pay for an activity that is required by Federal, State or local law (supplanting)
- An LEA used Title II-A funds to pay for an activity is supported with State or local funds the prior year (supplanting)

Questionable Universal Expenditures

- This list is applicable to all Federal Programs (See Appendix 4)

Unallowable Universal Expenditures

- This list is applicable to all Federal Programs (See Appendix 5)

TITLE III-A ENGLISH LANGUAGE ACQUISITION

Purpose²⁷

- To help ensure that English learners, including immigrant children and youth, attain English proficiency and develop high levels of academic achievement in English
- To assist all English learners, including immigrant children and youth, to achieve at high levels in academic subjects so that all English learners can meet the same challenging State academic standards that all children are expected to meet
- To assist teachers (including preschool teachers), principals and other school leaders, State educational agencies, local educational agencies, and schools in establishing, implementing, and sustaining effective language instruction educational programs designed to assist in teaching English learners, including immigrant children and youth
- To assist teachers (including preschool teachers), principals and other school leaders, State educational agencies, and local educational agencies to develop and enhance their capacity to provide effective instructional programs designed to prepare English learners, including immigrant children and youth, to enter all-English instructional settings
- To promote parental, family, and community participation in language instruction educational programs for the parents, families, and communities of English learners

Allowable Operating Expenditures for Title III-A

²⁷ ESSA, Section 3102.

Pre-Approved Budget Plan: This list is provided, considering that all expenditures related to the Title III-A Program align with the approved budget and plan in the Consolidated Federal and State Grants Application (CFSGA).

Supplement Not Supplant: Title III-A funds **activities** must be supplemental. In Title III-A supplanting is presumed when:

- An LEA uses Title III-A funds to provide services the LEA is required to make available under other laws or
- An LEA uses Title III-A funds to provide services the LEA paid for with State or local funds the prior year.²⁸

Required Activities

Language Instruction Educational Program (LIEP)

To assist State educational agencies and local educational agencies to develop and enhance their capacity to provide and sustain high-quality instructional programs designed to prepare English learners, including immigrant children and youth, to enter all-English instruction settings.

Parent, Family and Community Engagement Activities²⁹LEAs are required to provide or strengthen and increase parent, family, and community engagement in programs that serve ELs using Title III funds.

Professional Development³⁰

To provide high-quality professional development to classroom teachers (including teachers in classroom settings that are not the settings of language instruction educational programs), principals, administrators, and other school or community-based organizational personnel

Optional Activities

Allowable activities include, but are not limited to³¹:

- Upgrading program objectives and effective instructional strategies
- Improving the instructional program for ELs by identifying, acquiring, and upgrading supplemental curricula, instructional materials, educational software, and assessment procedures

²⁸ US Department of Education (September 23, 2016). *Non-Regulatory Guidance for Title III, Part A*. Question A-2. Retrieved from <https://www2.ed.gov/policy/elsec/leg/essa/essatitleiiienglishlearners92016.pdf>.

²⁹ESSA Section 3111(b)(2)(D)(iv)

³⁰ ESSA Section 3115(c)(2)

³¹ ESSA, Section 3115

- Providing to ELs tutorials and academic or career and technical education, and intensified instruction, which may include materials in a language that the student can understand, interpreters, and translators
- Developing and implementing effective and supplemental preschool,³² elementary school, or secondary school language instruction educational programs that are coordinated with other relevant programs and services
- Improving the English language proficiency and academic achievement of ELs
- Providing community participation programs, family literacy services, and parent and family outreach and training activities to ELs and their families to improve the English language skills of ELs, and to assist parents and families in helping their children to improve their academic achievement and becoming active participants in the education of their children
- Improving the instruction of ELs, which may include ELs with a disability, by providing for: the acquisition or development of educational technology or instructional materials; access to, and participation in, electronic networks for materials, training, and communication; and incorporation of these resources into curricula and programs
- Offering early college high school or dual or concurrent enrollment programs or courses designed to help ELs achieve success in postsecondary education
- Carrying out other activities that are consistent with the purposes of Title III-A subgrants

Other Miscellaneous Examples for the Title III-A Program³³

- Services that occur before and after school such as tutoring, academic assistance, supplementary instructional materials for English language acquisition as well as for summer school programs for EL students
- Professional development to improve instruction for EL students. Staff training could include bilingual/ESL classroom teachers, bilingual/ESL teacher coaches, paraprofessionals, regular education teachers, administrators, and other school-based or community-based organizational personnel who serve EL students
- Bilingual/ESL coaches to provide professional development and mentor and coach teachers who are working directly with EL students. Additionally, such funds can be used to provide stipends to teachers to assist them in completing and obtaining bilingual/ESL endorsements.
- Parent, Family and Community Engagement activities including family literacy (ESL) and parenting classes (not regular parental meetings which are required by the State or a part of Title I-A). Title III-A requires that the LEA uses funds to supplement and enhance the Parent, Family and Community Engagement and outreach that is already being conducted (Title I-A). It also expands beyond parents to include family engagement.

³² US Department of Education (September 23, 2016). *Non-Regulatory Guidance for Title III, Part A*. Section F. Retrieved from <https://www2.ed.gov/policy/elsec/leg/essa/essatitleiiiguideenglishlearners92016.pdf>

³³ List Based on Frequently Asked Questions from Idaho Local Education Agencies (LEAs).

- For speakers who conduct informational sessions for parents, with topics such as, but not limited to, enhancing student language acquisition and mastery of core academic subjects
- Districts may purchase supplemental instructional materials to support English language learning in the home. Materials and books on parenting skills may also be purchased.
- A parent liaison can be hired or contracted to enhance ongoing parental engagement in school activities, committees, and functions. This liaison may also be utilized to plan and facilitate parent meetings and connect families to community resources (iPad, cell phone, cell phone plan, and data).
- Costs for educational field trips if such a trip is part of high-quality language instruction educational programs/activities (buses and admission fees)
- Administrative and Indirect costs of Title III-A/Immigrant may **not exceed 2%** of the total allocation
- Providing to ELs tutorials and academic or career and technical education, and intensified instruction, which may include materials in a language that the student can understand, interpreters, and translators
- Developing and implementing effective preschool, elementary school, or secondary school language instruction educational programs that are coordinated with other relevant programs and services
- Improving the instruction of EL students, which may include ELs with a disability, by providing for: the acquisition or development of educational technology or instructional materials; access to, and participation in, electronic networks for materials, training, and communication; and incorporation of these resources into curricula and programs.
- Offering early college high school or dual or concurrent enrollment programs or courses designed to help ELs achieve success in postsecondary education

Title III-A Immigrant Program List from ESSA³⁴

LEAs that have experienced a significant increase in immigrant children and youth might receive an “immigrant subgrant” from their SEA. These Title III-A immigrant funds must be used to pay for activities that provide enhanced instructional opportunities for immigrant children and youth, and may include:

- Family literacy, parent and family outreach, and training activities designed to assist parents and families to become active participants in the education of their children
- Recruitment of and support for personnel, including teachers and paraprofessionals who have been specifically trained, or are being trained, to provide services to immigrant children and youth
- Provision of tutorials, mentoring, and academic or career counseling for immigrant children and youth

³⁴US Department of Education (September 23, 2016). *Non-Regulatory Guidance for Title III, Part A*. Question G-4. Retrieved from <https://www2.ed.gov/policy/elsec/leg/essa/essatitleiiiiguidenglishlearners92016.pdf>

- Identification, development, and acquisition of curricular materials, educational software, and technologies to be used in the program
- Basic instruction services that are directly attributable to the presence of immigrant children and youth in the LEA, including the payment of costs of providing additional classroom supplies, costs of transportation, or such other costs as are directly attributable to such additional basic instruction services
- Other instruction services that are designed to assist immigrant children and youth to achieve in elementary and secondary schools in the U.S., such as programs of introduction to the educational system and civics education
- Activities, coordinated with community-based organizations, institutions of higher education, private sector entities, or other entities with expertise in working with immigrants, to assist parents and families of immigrant children and youth by offering comprehensive community services

Other Miscellaneous Examples for the Title III-A Immigrant Program

- Family literacy, parent and family outreach, and training activities designed to assist parents and families to become active participants in the education of their children
- Recruitment of and support for personnel, including teachers and paraprofessionals who have been specifically trained, or are being trained, to provide services to immigrant children and youth
- Provision of tutorials, mentoring, and academic or career counseling for immigrant children and youth
- Identification, development, and acquisition of curricular materials, educational software, and technologies to be used in the program
- Basic instruction services that are directly attributable to the presence of immigrant children and youth in the LEA, including the payment of costs of providing additional classroom supplies, costs of transportation, or such other costs as are directly attributable to such additional basic instruction services
- Activities, coordinated with community-based organizations, institutions of higher education, private sector entities, or other entities with expertise in working with immigrants, to assist parents and families of immigrant children and youth by offering comprehensive community services

Unallowable Specifically Related to Title III-A

- LEAs may **not** use Title III-A funds to administer the annual EL assessment used to identify and place students. (Salaries for EL assessment coordinator, EL assessment, assessment, EL testing, EL placing, WIDA, WIDA screener, ACCESS 2.0, W-APT)
- LEAs may **not** use Title III-A funds for purposes relating to the identification of ELs
- LEAs may **not** use Title III-A funds to provide regular core language instruction (English Teacher or English as a second language teacher, general substitute teacher)

- LEAs may **not** use funds to translate documents for parents (translation fee, interpretation fee).
- LEAs may **not** use Title III-A funds to meet its civil rights obligations to EL students
 - Examples of civil rights obligations:
 - Identify and assess all potential EL students in a timely, valid, and reliable manner
 - Provide EL students with a language assistance program that is educationally sound and proven successful, consistent with *Castañeda v. Pickard* and the U.S. Supreme Court decision in *Lau v. Nichols*
 - Provide sufficiently well prepared and trained staff and support the language assistance programs for EL students
 - Ensure that EL students have equal opportunities to meaningfully participate in all curricular and extracurricular activities
 - Avoid unnecessary segregation of EL students
 - Ensure that EL students who have or are suspected of having a disability under the Individuals with Disabilities Education Act (IDEA) or Section 504 of the Rehabilitation Act of 1973 are identified, located, and evaluated in a timely manner and that the language needs of students who need special education and disability-related services because of their disability are considered in evaluations and delivery of services
 - Meet the needs of EL students who opt out of language assistance programs services.
 - Monitor and evaluate EL students in language assistance programs to ensure their progress with respect to acquiring English proficiency and grade level content knowledge, exit EL students from language assistance programs when they are proficient in English, and monitor exited students to ensure they were not prematurely exited and that any academic deficits incurred in the language assistance program have been remedied
 - Evaluate the effectiveness of a school district’s language assistance program(s) to ensure that EL students in each program acquire English proficiency and that each program is reasonably calculated to allow EL students to attain parity of participation in the standard instructional program within a reasonable period of time
 - Ensure meaningful communication with limited English proficient (LEP) parents

Questionable Universal Expenditures

- This list is applicable to all Federal Programs (See Appendix 4)

Unallowable Universal Expenditures

- This list is applicable to all Federal Programs (See Appendix 5)

TITLE IV-A FUNDS FOR STUDENT SUPPORT AND ACADEMIC ENRICHMENT (SSAE)

Purpose³⁵

The purpose of the SSAE grant program is to improve students' academic achievement by increasing the capacity of States, LEAs, schools, and local communities to:

- Provide all students with access to a well-rounded education
- Improve school conditions for student learning
- Improve the use of technology in order to improve the academic achievement and digital literacy of all students

Spending Options

Pre-Approved Budget Plan: This list is provided, considering that all expenditures related to the Title IV-A Program align with the approved budget and plan in the Consolidated Federal and State Grants Application (CFSGA).

Supplement Not Supplant: Title IV-A funds **activities** must be supplemental. In Title IV-A supplanting is presumed when:

- An LEA uses Title IV-A funds to pay for an activity that is required by Federal, State or local law
- An LEA uses Title IV-A funds to pay for an activity that is supported with State or local funds the prior year³⁶.

Allowable activities include, but are not limited to:

Title IV-A Priorities	Example Activities / Programs
<p>1.) Provide all students with access to a well-rounded education</p> <p>>\$30K = needs assessment and 20% in this category</p>	<ul style="list-style-type: none"> • Focus on underserved sub-populations • Establish new, or strengthen existing high-quality courses (music, art, foreign languages, advanced opportunities support, college advising, history, physics, environmental education, civics, STEM, field trips) • Professional development for teachers • Expeditionary learning events (focus on nature, culture, geography, Idaho history, college campuses, libraries, etc.)

³⁵ US Department of Education (October 2016). *Non-Regulatory Guidance: Student Support and Academic Enrichment Grants*. Retrieved from <http://www2.ed.gov/policy/elsec/leg/essa/essassaegrantguid10212016.pdf>.

³⁶ US Department of Education (October 2016). *Non-Regulatory Guidance: Student Support and Academic Enrichment Grants*. Page 14. Retrieved from <http://www2.ed.gov/policy/elsec/leg/essa/essassaegrantguid10212016.pdf>

Title IV-A Priorities	Example Activities / Programs
<p>2.) Improve conditions for student learning</p> <p>>\$30K = needs assessment and 20% in this category</p>	<ul style="list-style-type: none"> • Reduction of exclusionary discipline • Evidence-based mental health awareness programs • Staff training around community resources for mental health services • De-escalation of crisis situations • School-based counseling / mental health programs • Health and safety practices in school / athletic programs • Student safety/violence prevention through effective communication • Bullying prevention • Suicide prevention • Promote parent involvement in activities or programs.³⁷
<p>3.) Improve the use of technology to improve the academic achievement and digital literacy of all students</p> <p><i>15% cap on software, equipment & devices</i></p>	<ul style="list-style-type: none"> • Universal design for learning integration • Supporting teachers to use data to inform instruction • Provide rural and remote areas access to high-quality digital learning opportunities • Effective integration of technology and open educational resources • Digital literacy / citizenship

Unallowable Specifically Related to Title IV-A

Unallowable activities include, but are not limited to:

- Expenditures exceeding 15% cap on the effective use of technology, such as software, equipment & devices

Questionable Universal Expenditures

- This list is applicable to all Federal Programs (See Appendix 4)

Unallowable Universal Expenditures

- This list is applicable to all Federal Programs (See Appendix 5)

³⁷ ESSA, Section 4108(1)-(3).

TITLE V-B RURAL EDUCATION INITIATIVE

Purpose³⁸

Address the unique needs of rural school districts that frequently

- Lack of the personnel and resources needed to compete effectively for Federal competitive grants
- Receive formula grant allocations in amounts too small to be effective in meeting their intended purposes

Spending Options³⁹

Pre-approved budget and plan. This list is provided, considering that all expenditures related to the Title V-B Program align with the approved budget and plan in the Consolidated Federal and State Grants Application

Supplement Not Supplant: All activities must not replace the regular academic program and must instead be designed to expand upon or improve services provided as part of the school's regular academic program.

- Parent, Family and Community Engagement Activities
- Title I-A Improving Basic Programs
 - Example: A school district develops an entrepreneurial education program to supplement its civics curriculum.
- Title II-A Supporting Effective Instruction
 - Example: A school district pays the stipend for a prospective teacher to work alongside an effective teacher, who is the teacher of record, for a full academic year.
- Title III-A Language Instruction for English Learners and Immigrant Students
 - Example: A school district offers an after-school enrichment program for English learners.
- Title IV-A Student Support and Academic Enrichment
 - Example: A school district purchases bully prevention materials for all schools.

³⁸ ESSA, Section 5202

³⁹ ESSA, Section 5211

Unallowable Specifically Related to Title V-B

- Any unallowable costs of the program(s) above

Questionable Universal Expenditures

- This list is applicable to all Federal Programs (See Appendix 4)

Unallowable Universal Expenditures

- This list is applicable to all Federal Programs (See Appendix 5)

TITLE IX-A EDUCATION FOR HOMELESS SUBGRANT

Purpose⁴⁰

To ensure that each child of a homeless individual and each homeless youth has equal access to the same free, appropriate public education, including public preschool education, as provided to other children and youths.

The McKinney-Vento Act strongly emphasizes the importance of school stability for homeless children and youths.

Spending Options⁴¹

Pre-Approved Budget Plan: This list is provided, considering that all expenditures related to the Title IX-A Program align with the approved budget and plan in the Homeless Subgrant Application.

Supplement Not Supplant⁴²: McKinney Vento **activities** must be supplemental. McKinney-Vento Act funds must not replace the regular academic program and must instead be designed to expand upon or improve services provided as part of the school's regular academic program.

Allowable Grant Activities

Allowable grant activities include, but are not limited to:

⁴⁰ 42 USC CHAPTER 119, SUBCHAPTER VI, Part B: Education for Homeless Children and Youths.

⁴¹ US Department of Education (July 27, 2016). *Homeless Education Non-Regulatory Guidance*. Retrieved from <http://www.sde.idaho.gov/federal-programs/homeless/files/law/Homeless-Education-Non-Regulatory-Guidance.pdf>.

⁴² McKinney Vento Act (Sections 723(a)(2)(A)(iii), 723(a)(3)). US Department of Education (July 27, 2016). *Homeless Education Non-Regulatory Guidance*. Retrieved from <http://www.sde.idaho.gov/federal-programs/homeless/files/law/Homeless-Education-Non-Regulatory-Guidance.pdf>.

- Tutoring, supplemental instruction, and other educational services that help homeless children and youths reach the same challenging State academic standards the State establishes for other children and youths
- Expedited evaluations of the strengths and needs of homeless children and youths, including needs and eligibility for programs and services (such as educational programs for gifted and talented students, children with disabilities, and English learners, services provided under title I of the Elementary and Secondary Education Act of 1965 or similar State or local programs, programs in career and technical education, and school nutrition programs).
- Professional development and other activities for educators and specialized instructional support personnel that are designed to heighten the understanding and sensitivity of such personnel to the needs of homeless children and youths, the rights of such children and youths under the McKinney-Vento Act, and the specific educational needs of runaway and homeless youths
- Referrals of eligible students to medical, dental, mental, and other health services
- Assistance to defray the excess cost of transportation not otherwise provided through Federal, State, or local funds, to enable students to remain in their schools of origin or designated school based on the “best interest” determination
- Developmentally appropriate early childhood education programs for preschool-aged homeless children that are not provided through other Federal, State, or local funds
- Services and assistance to attract, engage and retain homeless children and youths, particularly homeless children and youths who are not enrolled in school, in public school programs and services provided to non-homeless children and youths
- Provisions for before and after school, mentoring, and summer programs for homeless children and youths in which a teacher or other qualified individual provides tutoring, homework assistance, and supervision of educational activities
- Payment of fees and costs associated with tracking, obtaining, and transferring records necessary to enroll homeless children and youths in school. The records may include birth certificates, immunization or other required health records, academic records, guardianship records, and evaluations for special programs and services
- Education and training for parents and guardians of homeless children and youths about the rights of, and resources available to eligible students, and other activities designed to increase the meaningful parent engagement

- Development of coordination and collaboration between schools and agencies providing services to homeless children and youths in order to expand and enhance such services. Coordination with programs funded under the Runaway and Homeless Youth Act must be included in this effort
- Specialized instructional support services, including violence prevention counseling, and referrals for such services
- Activities addressing the particular needs of homeless children and youths that may arise from domestic violence and parental mental health or substance abuse problems
- Adaptations of space and the purchase of supplies to create a place to store supplies and provide services to eligible students
- Providing needed school supplies to eligible students, including those to be distributed at shelters or temporary housing facilities, or other appropriate locations
- Providing extraordinary or emergency services needed to enable homeless children and youths to attend school and participate fully in school activities

Allowable Expenditures for Eligible Students

This list provides some examples of allowable uses of Title I-A Set-Asides and/or McKinney-Vento funds for students who meet the ESSA definition of homeless⁴³

- Academic programs and educational support services
- Basic and emergency supplies (i.e. books, backpacks, notebooks)
- Records to support enrollment (Birth certificates, Social Security cards, Immunization records, etc.)
- Immunization costs, Medical/Dental services, Eyeglasses or Hearing Aids - if not covered by other state or federal programs
- Counseling services, domestic violence counseling, or violence prevention counseling
- Intervention programs
- Tutoring services, especially in shelters or other locations where homeless students reside
- Mentoring
- Homework assistance
- Before school, after school, and/or summer programs
- Shoes and uniform necessary to participate in PE classes
- Parent, Family and Community Engagement activities

⁴³Winters T. (2017). *Can Title I-A Pay for This?* LRP.

- Graduation fees, cap, and gown
- The work of the liaison
- Student fees required to participate in the general education program
- Outreach efforts to identify the homeless population
- Homeless awareness activities
- Fees and costs associated with tracking, obtaining, and transferring records of homeless students
- Data collection to assess the needs and progress of students in temporary living situations

Unallowable Specifically Related to the Homeless Program

- Any expenditure that does **not** serve the purpose of the program
- Any expenditures for Students **not** Identified as Homeless

Questionable Universal Expenditures

- This list is applicable to all Federal Programs (See Appendix 4)

Unallowable Universal Expenditures

- This list is applicable to all Federal Programs (See Appendix 5)

EQUITABLE SERVICES FOR PRIVATE SCHOOLS

Purpose

Idaho LEAs are required to provide equitable services to private schools students, teachers, and in some cases, other education personnel and parents.⁴⁴

Spending Options

All activities must align with the corresponding Federal Program (i.e. I-A, II-A, IV-A) allowable activities and the plans created through the consultation process.

Spending Options for Title I-A (also applicable Title IV-A)

- Provide Title I-A services to private school participants.
 - Title I-A services must be provided by either an employee of a public agency (LEA) or through a contract by the public agency (LEA) with an individual,

⁴⁴ Section 1117 of Title I, Part A and Sections 8501-8504 of Title VIII Uniform Provisions.

association, agency, or organization. These employees, individuals, associations, agencies, or organizations must be independent of the private school such as employment or contract must be under the control and supervision of the public agency (LEA)⁴⁵.

- Hire a private school teacher to provide Title I-A services to private school participants.⁴⁶
 - The private school teacher must meet the State's teacher standards. The private school teacher can only be employed for Title I-A purposes outside of the time he or she is employed by the private school and the private school teacher must be under the direct supervision of the LEA with respect to all Title I-A activities.
- Pay stipends to private school teachers who participate in a Title I-A professional development program.⁴⁷
 - Title I-A funds may be used to pay for stipends for private school teachers, if reasonable and necessary. For example, if the professional development activity is conducted during after school hours or in the summer, stipends may be needed to compensate teachers for their participation outside their regular employment hours. Stipends for private school teachers must be available on the same basis as those for public school teachers and the stipends must be paid directly to the private school teachers for their own use and not to the private school.
- Pay for substitute teachers who replace private school teachers in their regular classroom while they attend Title I-A professional development activities.⁴⁸

Spending Options for Title II-A⁴⁹ (also applicable to other programs that allow professional development)

An LEA may continue to use Title II-A funds for professional development activities for teachers, principals, and other school leaders to address the specific needs of their students. Additionally, there may be other permissible uses of Title II, Part A funds for the benefit of private school participants. Any use of Title II, Part A funds for the benefit of private school participants must:

- Be an allowable local use of Title II, Part A funds under the authorizing statute and
- Meet the specific needs of students enrolled in a private school, and not the school itself

⁴⁵ US Department of Education (October 17, 2003). *Title I Services to Eligible Private School Children*. Page 24, Question B-51. This manual is still applicable. . Retrieved from <https://www2.ed.gov/programs/titleiparta/psguidance.doc>.

⁴⁶ US Department of Education (October 17, 2003). *Title I Services to Eligible Private School Children*. Page 25, Question B-55. This manual is still applicable. . Retrieved from <https://www2.ed.gov/programs/titleiparta/psguidance.doc>.

⁴⁷ US Department of Education (October 17, 2003). *Title I Services to Eligible Private School Children*. Question D-5. This manual is still applicable. . Retrieved from <https://www2.ed.gov/programs/titleiparta/psguidance.doc>.

⁴⁸ US Department of Education (October 17, 2003). *Title I Services to Eligible Private School Children*. Question D-6. This manual is still applicable. . Retrieved from <https://www2.ed.gov/programs/titleiparta/psguidance.doc>.

⁴⁹ US Department of Education (November 21, 2016). *Non-Regulatory Guidance: Fiscal Changes and Equitable Services Requirements under ESSA*. Page 36. Retrieved from <https://www2.ed.gov/policy/elsec/leg/essa/essaguidance160477.pdf>

An LEA is responsible for providing equitable services retains control of the funds used to provide such services. In addition, equitable services must be provided by either an employee of the public agency or through a contract by the public agency with an individual, association, agency, or organization. These employees, individuals, associations, agencies, or organizations providing the services must be independent of the private school and any religious organization and the employment or contract must be under the control and supervision of the public agency.

Equitable services under Title II, Part A may not be used for class-size reduction (ESEA section 2103(b)(3)(D)) in a private school because contracts for private school teachers and staff would be inconsistent with the requirements in ESEA section 8501(d) regarding public control of funds and the supervision and control of employees or contractors

Spending Options for Other Federal Programs

- All activities must align with the corresponding Federal Program (i.e. I-C, III-A allowable activities). Please contact the Program's coordinator for further assistance.

Unallowable Specifically Related to the Equitable Services for All Federal Programs

No public funds are distributed to private schools, only services and materials.

No reimbursements to private schools are allowed.

Private school officials have no authority to obligate or receive any Federal funds under ESSA (I-A, II-A, I-C, III-A, IV-A etc.). The LEA must maintain control of Federal funds, materials, equipment, and property.

Unallowable activities include, but are not limited to:

- Private school officials arrange for professional development services for teachers of Federal Programs participants and submit the invoice to the LEA for payment⁵⁰. Private school officials are not authorized to obligate or receive Federal funds. The statute clearly states that the LEA must maintain control of Federal funds. No Federal funds may be paid to the private school.
- Renovation of the private school site⁵¹
- An LEA pays a private school for the assessment data of Title I-A participants⁵²

⁵⁰ US Department of Education (October 17, 2003). *Title I Services to Eligible Private School Children*. Question D-4. This manual is still applicable. Retrieved from <https://www2.ed.gov/programs/titleiparta/psguidance.doc>.

⁵¹ US Department of Education (October 17, 2003). *Title I Services to Eligible Private School Children*. Question B-61. This manual is still applicable. Retrieved from <https://www2.ed.gov/programs/titleiparta/psguidance.doc>.

US Department of Education (October 17, 2003). *Title I Services to Eligible Private School Children*. Question E-4. This manual is still applicable. Retrieved from <https://www2.ed.gov/programs/titleiparta/psguidance.doc>.

- Making all private school children from low-income families automatically eligible for Title I-A services⁵³. This is not allowable. Student eligibility for Title I-A services for private school children is determined based on educational need. Poverty is not a criterion.
- Title II, Part A funds may not be used to meet the needs of a private school or the general needs of the students enrolled in the private school. In some instances, however, a program or activity that primarily benefits a private school's students (because it addresses specific, rather than general, needs of the students) will also incidentally benefit the school⁵⁴.

APPENDIX 1: FIELD TRIPS

If specified in the grant program, educational field trips are allowable under certain circumstances if allowed in the grant program. These field trips should provide hands-on activities that encourage students to experiment and ask questions. The field trip must also appear as a part of the teacher's lesson plans, which should include activities that prepare students for the trip and follow-up activities that allow students to summarize, apply, and evaluate what they learned from the trip.

Costs for the field trip must be reasonable. For audit purposes, the school must maintain documentation of the field trip and must provide clear evidence of how the expense ties back to an instructional objective.

Examples of appropriate educational field trips:

- Curricular academic activities focused on math, science, and technology, such as service learning, internships, competitions (robotics, math), or science and technology fairs
- Trips to a river, archaeological site, or nature preserve that might include contracting with local science centers, museums, zoos, and horticultural centers for visits and programs
- Trips to the local library to increase access to high-interest reading materials
- Visits to colleges and universities to encourage interest in the pursuit of higher education

⁵³ US Department of Education (October 17, 2003). *Title I Services to Eligible Private School Children*. Question B-23. This manual is still applicable. Retrieved from <https://www2.ed.gov/programs/titleiparta/psguidance.doc>.

⁵⁴ US Department of Education (November 21, 2016). *Non-Regulatory Guidance: Fiscal Changes and Equitable Services Requirements under ESSA*. Page 36. Retrieved from <https://www2.ed.gov/policy/elsec/leg/essa/essaguidance160477.pdf>

APPENDIX 2: PARENT AND FAMILY ENGAGEMENT ACTIVITIES

Mandatory Spending Options for Title I-A LEAs only

The funds must be spent on at least one of the following activities:

- Supporting schools and nonprofit organizations in providing professional development for LEA and school personnel regarding parent and family engagement strategies, which may be provided jointly to teachers, principals, other school leaders, specialized instructional support personnel, paraprofessionals, early childhood educators, and parents and family members
- Supporting programs that reach parents and family members at home, in the community, and at school
- Disseminating information on best practices focused on parent and family engagement, especially best practices for increasing the engagement of economically disadvantaged parents and family members
- Collaborating, or providing subgrants to schools to enable such schools to collaborate, with community-based or other organizations or employers with a record of success in improving and increasing parent and family engagement
- Engaging in any other activities and strategies that the LEA determines are appropriate and consistent with such agency's parent and family engagement policy

Funding may also be used for additional parent and family engagement activities, but funds must be spent on at least one of these activities listed in the statute.

Mandatory Spending for Parent Advisory Councils (PACs) for Title I-C LEAs only

District PACs must be structured such that

- Parents are consulted on the planning and operation of the local migrant program
- Meetings are held in a format and language that parents understand
- Meetings support completion of Measurable Performance Objective (MPOs)

Optional Spending Examples⁵⁵

Allowable activities include, but are not limited to:

- Light refreshments are allowed for family engagement activities if they are necessary to encourage attendance by parents and family members
- Field trips:
 - Curricular academic activities focused on math, science, and technology, such as service learning, internships, competitions (robotics, math), or science and technology fairs

⁵⁵ List Based on Frequently Asked Questions from Idaho Local Education Agencies (LEAs).

- Trips to a river, archaeological site, or nature preserve that might include contracting with local science centers, museums, zoos, and horticultural centers for visits and programs
- Trips to the local library to increase access to high-interest reading materials
- Visits to colleges and universities to encourage interest in the pursuit of higher education
- Family literacy activities
- Parent training for literacy activities and training for the use of technology to access their child’s homework or communication with teachers
- Training for school staff related to parent and family engagement
- Small incentives for parents to attend maybe allowable if schools and districts keep items reasonable, nominal and educationally related (books, door prizes, craft kit, etc.) but not expensive prizes such as a bike
- Pay registration fees and related travel expenditures for parents to attend local and in-State workshops and conferences, such as the FACE conference or National Migrant Conference. Districts may *not* pay parents for attending the conference (no stipends).

APPENDIX 3: FOOD AND BEVERAGES⁵⁶

Professional Development Food Costs

On Feb. 20, 2014, ED's Office of Elementary and Secondary Education released a guidance letter that outlines the "very high burden of proof to show that paying for food and beverages with Federal funds is necessary to meet the goals and objectives for a Federal grant." According to this guidance, ED considers it unlikely that anything but a working lunch (including breakfasts, snacks, dinners, and networking receptions) would be allowable. To determine whether a working lunch is allowable, the following factors must be considered:

1. Is a working lunch necessary?
2. Is the portion of the agenda to be carried out during lunch substantive and integral to the overall purpose of the conference or meeting?
3. Is there a genuine time constraint that requires the working lunch?
4. If a working lunch is necessary, is the cost of the working lunch reasonable?
5. Has the agency carefully documented that a working lunch is both reasonable and necessary?

Therefore, the agency must determine first whether a working lunch is necessary or whether a meeting could be scheduled at another time of the day when no lunch or meal would be necessary. Also, the agency should consider whether conference calls, webinars, virtual meetings, etc. could achieve the goals and objectives of the agency.

⁵⁶ Winters T. (2017). *Can Title I-A Pay for This?* LRP Publication.

While it is understandable that face-to-face meetings often are necessary to achieve certain objectives and results, is the lunch appropriate given the needs of the agency? For example, can a longer break be provided so staff can obtain their own lunch? Would a brown bag meeting be appropriate if the staff are already responsible for their lunches?

If the working lunch is necessary, say to avoid an overnight stay for attendees driving along distance, the agency must make certain the lunch portion provides substantive and integral information during the lunchtime agenda and that the costs are reasonable. Since this is a "red flag" area that monitors and auditors review closely, ample documentation of these decisions and reasoning must be maintained.

Parent & Family Engagement Food Costs

Title I-A

According to ED guidance, an agency may provide "light refreshments" as a way to encourage parents of Title I, Part A students to participate in school activities. Therefore, the analysis defaults back to the basic considerations and a determination that any food costs are necessary, reasonable, and allocable.

Title I-C Migrant

The MEP Non-Regulatory Guidance (NRG) states that reasonable expenditures for refreshments or food provided during parent meetings or trainings are allowable, particularly when such meetings extend through mealtime. The NRG does not distinguish between snacks and a meal. As long as there is a connection to a programmatic purpose and the cost is reasonable, a State or subgrantee may provide food at MEP parent meetings.

Meetings and Conferences

ED released frequently answered questions on using Federal education funds for meetings and conferences. Generally, under EDGAR, meeting and conference costs are allowable provided the primary purpose is to disseminate technical information. ED guidance makes clear, however, that to determine whether a meeting or conference is necessary, the agency should consider whether the goals and objectives of the grant can be achieved without a meeting or conference and whether there is an equally effective and more efficient way to achieve the goals.

For example, an agency should take into consideration whether a face-to-face meeting is more effective or efficient versus alternatives, such as webinars or video conferences, that may be equally or similarly effective and more efficient in terms of time and costs. Regardless of the decision, the agency must ensure all meeting and conference costs are necessary and reasonable and document the determination accordingly.

APPENDIX 4: QUESTIONABLE UNIVERSAL EXPENDITURES

In order for listed below costs to be allowable, the expenditure must also be allowable under the applicable program statute (e.g., serve the purpose of Title I-A of the Elementary and Secondary Education Act).

Item of Cost	UGG Reference
Advertising and public relations costs	2 CFR § 200.421
Advisory councils	2 CFR § 200.422
Alcoholic beverages	2 CFR § 200.423
Alumni/ae activities	2 CFR § 200.424
Audit services	2 CFR § 200.425
Bad debts	2 CFR § 200.426
Bonding costs	2 CFR § 200.427
Collection of improper payments	2 CFR § 200.428
Commencement and convocation costs	2 CFR § 200.429
Compensation – personal services	2 CFR § 200.430
Compensation – fringe benefits	2 CFR § 200.431
Conferences	2 CFR § 200.432
Contingency provisions	2 CFR § 200.433
Contributions and donations	2 CFR § 200.434
Defense and prosecution of criminal and civil proceedings, claims, appeals and patent infringements	2 CFR § 200.435
Depreciation	2 CFR § 200.436
Employee health and welfare costs	2 CFR § 200.437
Entertainment costs	2 CFR § 200.438
Equipment and other capital expenditures	2 CFR § 200.439
Exchange rates	2 CFR § 200.440
Fines, penalties, damages, and other settlements	2 CFR § 200.441
Fundraising and investment management costs	2 CFR § 200.442
Gains and losses on disposition of depreciable assets	2 CFR § 200.443
General costs of government	2 CFR § 200.444
Goods and services for personal use	2 CFR § 200.445
Idle facilities and idle capacity	2 CFR § 200.446
Insurance and indemnification	2 CFR § 200.447
Intellectual property	2 CFR § 200.448
Interest	2 CFR § 200.449
Lobbying	2 CFR § 200.450
Losses on other awards or contracts	2 CFR § 200.451
Maintenance and repair costs	2 CFR § 200.452
Materials and supplies costs, including costs of computing devices	2 CFR § 200.453
Memberships, subscriptions, and professional activity costs	2 CFR § 200.454
Organization Costs	2 CFR § 200.455

Item of Cost	UGG Reference
Participant support costs	2 CFR § 200.456
Plant and security costs	2 CFR § 200.457
Pre-award costs	2 CFR § 200.458
Professional services costs	2 CFR § 200.459
Proposal costs	2 CFR § 200.460
Publication and printing costs	2 CFR § 200.461
Rearrangement and reconversion costs	2 CFR § 200.462
Recruiting costs	2 CFR § 200.463
Relocation costs of employees	2 CFR § 200.464
Rental costs of real property and equipment	2 CFR § 200.465
Scholarships and student aid costs	2 CFR § 200.466
Selling and marketing costs	2 CFR § 200.467
Specialized service facilities	2 CFR § 200.468
Student activity costs	2 CFR § 200.469
Taxes (including Value Added Tax)	2 CFR § 200.470
Termination costs	2 CFR § 200.471
Training and education costs	2 CFR § 200.472
Transportation costs	2 CFR § 200.473
Travel costs	2 CFR § 200.474
Trustees	2 CFR § 200.475

APPENDIX 5: UNALLOWABLE UNIVERSAL EXPENDITURES⁵⁷

Prohibited Use of Funds under the Every Student Succeeds Act (Sec 8526)

- Construction, renovation, or repair of any school facility
- Transportation (actual vehicles and buses) unless otherwise authorized (see Title I-C Migrant for an exception)
- Develop or distribute materials, or operate programs or courses of instruction directed at youth that are designed to promote or encourage sexual activity, whether homosexual or heterosexual
- To distribute or to aid in the distribution by any organization of legally obscene materials to minors on school grounds
- To provide sex education or HIV-prevention education in schools unless that instruction is age appropriate and includes the health benefits of abstinence
- To operate a program of contraceptive distribution in schools

⁵⁷ This list was created based on frequently asked questions from LEAs and unapproved grant applications.

- Endorse, approve, develop, require, or sanction any curriculum, including any curriculum aligned to the Idaho Core Standards⁵⁸

Prohibited Use of Funds under the Code of Federal Regulations (CFR), Part 200

The following items may be donated, but may not be purchased with grant funds:

- Gifts or items that appear to be gifts
- Souvenirs, memorabilia, or promotional items, such as T-shirts, caps, tote bags, imprinted pens, and key chains (see Title I-C Migrant for an exception)
- Door prizes, movie tickets, gift certificates, pass to amusement parks, etc. (see Title I-C Migrant for an exception)

Other *unallowable* activities include, but are not limited to:

- Airline upgrades
- Alcoholic beverages
- Any food cost associated with an event in which a guest speaker or other individual conducts a presentation (i.e. taking a speaker out to dinner the night before presentation)
- Any food costs which are not necessary to accomplish the objectives of the grant program
- Cell phone decorative accessories
- Cell phones for personal use
- Ceremonies, banquets, or celebrations expenditures, including employee service awards (FYI: bonuses are ok, but have to be distributed through payroll)
- Cleaning/sanitizing supplies for the LEA's employees
- Conflict of interest (Any purchase or expenditure that would pose a conflict of interest, real or perceived, is not allowable.)
- Construction, remodeling, or renovation - these costs are not allowed unless specifically authorized in the authorizing program statute
- Early-bird check-in fees (convenience, not necessary)
- Entertainment, recreation, and social event expenditures
- Field trips for social, entertainment, or recreational purposes
- First aid supplies (exempt, students identified as homeless or migrant) (see Title I-C Migrant for an exception)
- Flowers to decorate a room or a token of appreciation
- Fund-raising activities - costs of organized fundraising, including solicitation of gifts and banquets, endowment drives, financial campaigns, and similar expenses incurred to raise capital or obtain contributions are not allowable. Costs associated with training on fundraising are not allowable.

⁵⁸ ESSA, Section 8528 (b).

- Gift cards of any kind (see Title I-C Migrant for an exception)
- Gifts or items that appear to be gifts
- Gifts (to panelists, committee members, conference presenters, meeting attendees, etc.)
- Gratuities or tips of any kind
- Incidental hotel costs (personal)
- Interest paid - interest paid in a prior grant period may not be charged retroactively to this grant period
- Any item for personal use (i.e. luggage, coffee cup, office décor)
- Land purchase and improvements (Land purchase and improvements to land are not allowable costs unless specifically authorized in the grant program statute and specifically approved by SDE in the grant application.)
- Meeting or event décor (i.e. flowers, balloons)
- Memberships in civic and social organizations or lobbying organizations
- Office décor
- Parking tickets
- Personal calendars and calendaring systems (work calendars are allowable)
- Personal luggage, even if for business travel
- Long distance personal phone calls from a hotel
- Professional or individual liability insurance - professional liability insurance for individual employees
- Professional licenses for individuals (i.e. CPA)
- Promotional items (including t-shirts to be given to conference attendees) (see Title I-C Migrant for an exception)
- Purchase of an actual bus (vehicle) (see Title I-C Migrant for an exception)
- Travel and rental car insurance
- TSA pre-check

Field Trips Unallowable Costs

The following costs are not allowable related to field trips:

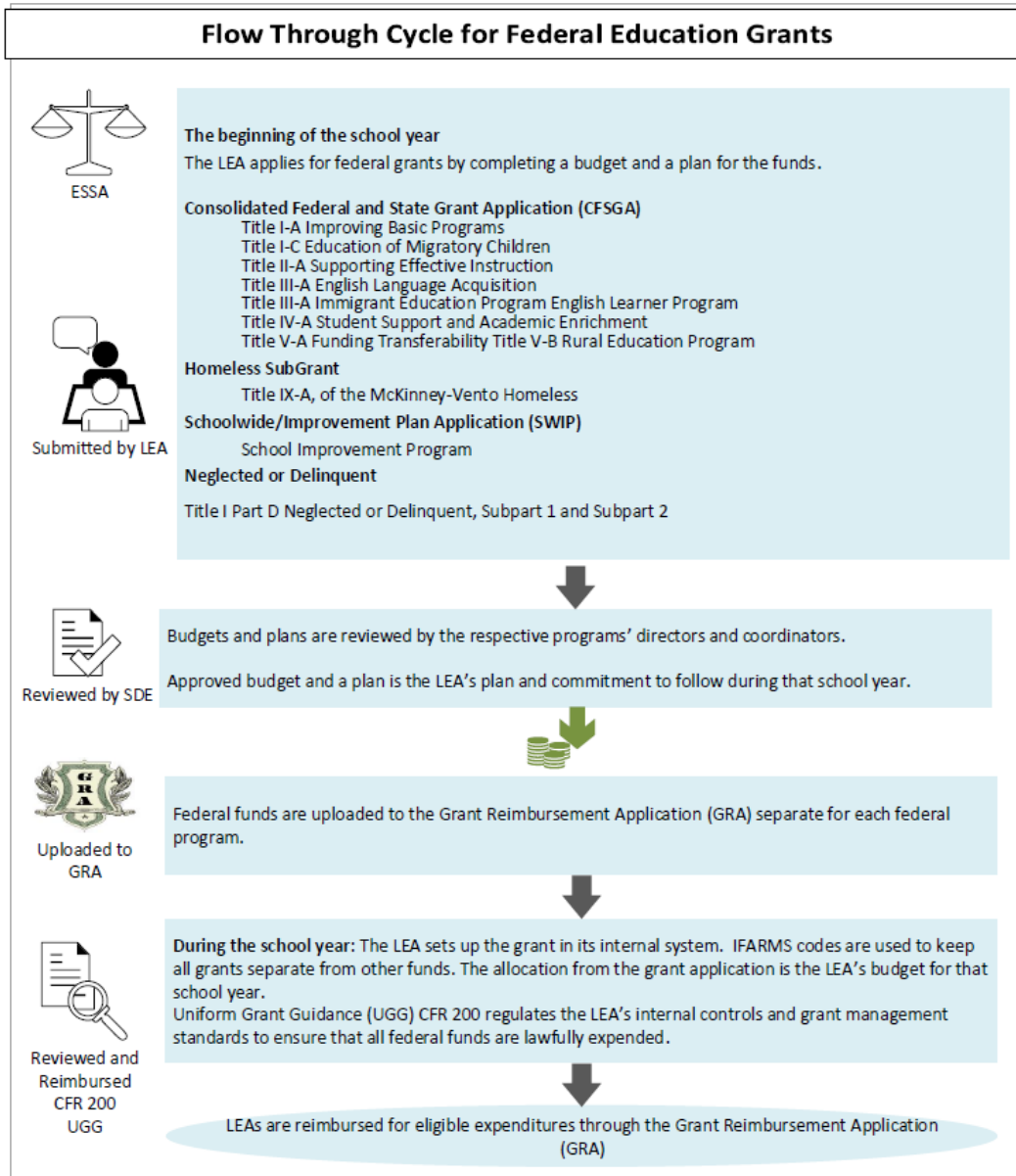
- Field trips for social, entertainment, or recreational purposes
- Field trips that supplant and do not supplement local or State expenditures or activities
- Field trips that are not part of a teacher's lesson plan or that do not meet the instructional objectives of the grant program
- Field trips that are not reasonable in cost or are not necessary to accomplish the objectives of the grant program
- Field trips that are not properly documented

Parent and Family Engagement Activities Unallowable Costs

- Any food costs which are **not** necessary to accomplish the objectives of the grant program
- Any food cost associated with an event in which a guest speaker or other individual conducts a presentation
- Refreshments or meals at an awards banquet or functions
- Gratuities or tips of any kind

REVIEW FISCAL CYCLE

Fiscal Cycle



Text description of the chart:

The beginning of the school year starts with the LEA applying for Federal grants by completing a budget and a plan for the funds. For example, Consolidated Federal and State Grant Application (CFSGA) includes the following Federal grants: Title I-A Improving Basic Programs, Title I-C

Education of Migratory Children, Title II-A Supporting Effective Instruction, Title III-A English Language Acquisition, Title III-A Immigrant Education Program English Learner Program, Title IV-A Student Support and Academic Enrichment, Title V-A Funding Transferability, and Title V-B Rural Education Program. Homeless Subgrant applications are for the Title IX-A, of the McKinney-Vento Homeless grant. Schoolwide/Improvement Plan Application (SWIP) for School Improvement grant. The Neglected or Delinquent application is for the Title I Part D Neglected or Delinquent, Subpart 1 and Subpart 2 grants.

After the budgets and plans have been reviewed and approved by respective program directors and coordinators, Federal funds are uploaded to the Grant Reimbursement application (GRA). The LEA starts utilizing each grant and submits a GRA request for allowable expenditures. All expenditures must be allowable and conform to the Uniform Grant Guidance and other applicable laws and regulations. Use the GRA checklist for each program.

CONCLUSION

It is important that all grant managers and business office staff responsible for approving and posting expenditures understand the provisions for allowable and unallowable costs to ensure that Title I-A Federal funds awarded are spent in accordance with Federal requirements and for the intended purpose of the grant. This document, therefore, provides the basis and principles to which recipients must adhere when expending Title I-A funds.

For additional information or technical assistance, please contact the Federal Programs Department at the Idaho State Department of Education.

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