



## **Title I Part A**

# **New Mexico Unified Federal Application Guidance for SY 2025-2026**

*Note: This guidance is only relevant for districts participating in the Unified Federal Application pilot for the 2025-2026 school year.*

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## Grant Purpose

The purpose of Title I Part A, Improving Basic Programs Operated by Local Educational Agencies (LEAs), is to provide all children significant opportunity to receive a fair, equitable, and high-quality education, and to close educational achievement gaps.

Title I allocations are based on U.S. Census Data as well as state Per-Pupil Expenditure (SPPE) data. The U.S. Department of Education (ED) calculates the district allocations for each State. The State then derives the formula counts for state charter schools.

## Grant Compliance Requirements

According to ESEA, as amended, section 1113(c)(1) a local educational agency (LEA) shall allocate funds received under Title I Part A to eligible school attendance areas or eligible schools, identified under sections 1113(a) and (b), in rank order, on the basis of the total number of children from low-income families in each area or school.

There are two main factors that determine the amount of funds a district can allocate to its schools—

1. The size of the LEA allocation including any transfers from Title II Part A or Title IV Part A into Title I
2. LEA required and authorized reservations

### Required Reservations/Set-Asides

Before allocating funds to its schools, an LEA must reserve funds as are reasonable and necessary for the following activities—

#### **a. Equitable Services for Eligible Private School Children**

An LEA that receives Title I funds must determine the proportional share of those funds available to provide Title I equitable services. This must occur prior to any allowable expenditures or transfers. The LEA will then apply the calculated proportion to its entire Title I allocation including transfers from Title II Part A and Title IV Part A. From the proportional share for equitable services, the LEA must reserve at least one (1) percent (if the LEA's total Title I allocation exceeds \$500,000) to provide engagement activities for parents and families of participating private school children. [ESEA, as amended, section 1117(a); 34 Code of Federal Regulations (CFR) 200.64]

#### **b. Parent and Family Engagement**

An LEA with a total allocation that exceeds \$500,000 must reserve at least one (1) percent of the allocation to carry out parent and family engagement activities under ESEA, as amended, section 1116, including reserving at least one (1) percent of the proportional share for equitable services in order to provide equitable services to parents and families of participating private school students. Please note, of the remaining parent and family engagement set-aside, after determining equitable services for parents and families of private school students, the LEA must distribute at least 90 percent to its Title I schools, giving priority to high-need schools. [ESEA, as amended, section 1116(a)(3)].

If an LEA has an allocation that is \$500,000 or less, it may but is not required to set aside Title I funds for parent and family engagement. Please note that Title I schools must carry out parent and family engagement activities under ESEA, as amended, section 1116 regardless of any set-aside of funds.

#### **c. Homeless Children and Youths**

An LEA is required to reserve Title I funds to provide services to homeless children and youth in Title I and non-Title I schools that are comparable to those provided to children in Title I schools. The amount of funds reserved may be based on a needs assessment of homeless children and youths in the LEA, taking into consideration the number and needs of those children, which may be the same needs assessment as conducted under section 723(b)(1) of the McKinney-Vento Homeless

Assistance Act. The share of funds for this reservation must be made from the total Title I Part A allocation received by the LEA prior to any expenditures or transfers by the LEA.

The set-aside funds may be used to provide homeless children and youths with services not ordinarily provided to other students under Title I Part A, including the following:

- Funding for the liaison designated under section 722(g)(1)(J)(ii) of the McKinney-Vento Homeless Assistance Act
- Transportation pursuant to section 722(g)(1)(J)(iii) of McKinney-Vento Homeless Assistance Act

[ESEA, as amended, section 1113(c)(3)(A)]

**d. Children in Local Institutions for Neglected Children**

The share of funds for this reservation must be made from the total Title I Part A allocation received by the LEA prior to any expenditures or transfers by the LEA.

**Authorized Reservations/Set-Asides**

- a. Children in Local Institutions for Delinquent Children and Neglected or Delinquent Children in Community Day Programs [ESEA, as amended, section 1113(c)(3)(A)(iii)]
- b. Financial incentives and rewards to teachers who serve students in Title I schools identified for comprehensive support and improvement or implementing targeted support and improvement plans under ESEA, as amended, section 1111(d) for the purpose of attracting and retaining qualified and effective teachers, in an amount that does not exceed five (5) percent of the LEA's total Title I allocation [ESEA, as amended, section 1113(c)(4)]
- c. Transportation for School Choice: An LEA may spend not more than 5 percent of its Title I allocation for the provision of transportation for students enrolled in a school identified for comprehensive support and improvement under ESEA, as amended, section 1111(c)(4)(D)(i) who opt to transfer to another public school.
- d. Direct administrative costs to administer programs for public school children under Title I Part A including the option of paying for variations in personnel costs, such as seniority pay differentials or fringe benefit differentials, as LEA-wide administrative costs, rather than as part of the funds allocated to schools. Please note that 2 CFR § 200.405 requires that charges to federal awards be allocated "in accordance with the relative benefits received". Thus, when considering the cost of an administrative position proposed to be funded under Title I Part A, the following questions need to be considered:
  - Is the cost of the position necessary and reasonable for the performance of the Federal award (in this case Title I Part A), and allocable thereto, please see 2 CFR 200.403.
  - Is the activity incurred specifically for the purpose of Title I, Part A?
  - If the cost benefits more than Title I, Part A, is the cost distributed in proportions that may be approximated using reasonable methods?
- e. Conduct other authorized activities, such as:
  - early childhood education (preschool)

- school improvement and coordinated services
- f. Professional Development and Instructional Programs (such as summer school) included in the LEA set-asides are only for activities specifically for Title I schools and eligible students.

For students in foster care, an LEA must develop and implement clear written procedures governing how transportation to maintain children in foster care in their school of origin when in their best interest will be provided, arranged, and funded for the duration of the time in foster care. For further information on requirements for students in foster care, please see the ESEA, as amended, section 1112(c)(5)(B).

For further information on the Reservations/Set-Asides, please see the U.S. Department of Education's [Within-District Allocations Under Title I, Part A of the Elementary and Secondary Education Act of 1965 as Amended](#) (February 2022) non-regulatory guidance.

If the percentage available for public school allocations is less than 50%, the LEA will need to include a justification.

### **Allocating Funds to Eligible Schools—Rank and Serve**

Districts and state charter schools must follow the requirements in ESEA, as amended, section 1113 and 34 CFR § 200.78 for identifying Title I-eligible schools and allocating Title I funds to those schools. In general, Title I funds must be allocated to Title I-eligible schools in rank order based on the percentage of children from low-income families in each school. However, determining poverty counts and rank ordering schools is **not** required for the following:

- LEA that consists of only one school
- LEA with an enrollment of less than 1,000 students

The LEA may use other criteria to determine which of its schools receive Title I funds such as academic performance or grade span or it may choose to allocate Title I funds to all of its schools.

Please note that an LEA's allocation per low-income child is the LEA's total Title I allocation before any reservations for Homeless Children and Youths, Children in Local Institutions for Neglected Children, and Authorized Reservations divided by the number of public school and private school low-income children in the LEA as determined using the poverty measure(s) selected by the LEA, in consultation with private schools.

In Step 0A, the LEA will input the low-income students residing in the participating LEA's public school attendance area. The Private School Student count in Step 0A will transfer from the ESEA Private School Enrollment section of the UA.

#### **No Rank and Serve Required**

If an LEA meets the criteria above and is thus not required to complete the Title I rank and serve, the LEA will move after completing all of Step 0 to Step 3. In Step 3 the LEA allocates funds to its school(s). The following is completed:

- Describe the criteria for allocating Title funds.

- Allocate funds to school(s) by indicating the school's allocation. The per pupil amount is auto calculated. The allocation entered for the school/s will automatically calculate into the total amount allocated at the top of the page
- Select type of Title I program.\*

\*Please note if a school's poverty percent is under 40% the LEA would complete a Waiver if the Program Type intended is a schoolwide program. The Waiver is further described below in the *Grant-specific Guidance, Including Allowability* section under Title I Part A Program Models.

### **Determining School Poverty Counts and Ranking**

To determine the number of public-school children from low-income families, ESEA, as amended, section 1113(a)(5)(A) provides an LEA several options for poverty measures.

- Eligible for free or reduced-priced lunch (FRPL) under the Richard B. Russell National School Lunch Act including children counted through the Community Eligibility Provision (CEP) which includes the following options:
  - **Option A:** Apply the 1.6 multiplier to the number of students identified by direct certification in a Community Eligibility Provision (CEP) school and use the free and reduced-price meal data for non-CEP schools
  - **Option B:** Use the number of students directly certified in both CEP and non-CEP schools
  - **Option C:** Apply the 1.6 multiplier to the number of students directly certified in both CEP and non-CEP schools.
- In families receiving assistance under the State program funded under Title IV, Part A of the Social Security Act (Temporary Assistance for Needy Families)
  - **Option D:** SNAP (Supplemental Nutrition Assistance Program)
- Eligible to receive medical assistance under the Medicaid program
  - **Option E:** Medicaid - Reduced Direct Cert Eligibility and Medicaid - Free Direct Cert Eligibility
- Ages 5-17 in poverty as counted in the most recent LEA-level census poverty data approved by the U.S. Department of Education. Please note, since census data are generally not available at the school level, if an LEA uses this measure, it would most likely be part of a composite with one or more of the above measures.
  - **Option F**
- Counted by the LEA using a composite of any of the above measures.
  - **Option F**

### **Year of Data**

Most recently available data is used which would be from the previous school year in most cases. Thus, for example, for the 2025-26 application the previous year is 2024-25. Thus, 2024-25 Nova 80<sup>th</sup> day data will be used. The exception for the data year is a newly opened or significantly expanded locally authorized charter school. ESEA, as amended, in section 4306 and 34 C.F.R. part 76, subpart H provide an exception for a charter school that newly opens or significantly expands its enrollment by November

1 of the current school year and provides written notice to its LEA pursuant to 34 C.F.R. § 76.788(a) at least 120 days in advance of the opening or expansion. Specifically, the LEA must determine such a school's Title I allocation based on current year data and provide the school its allocation within five months of the school's opening or expansion. In our previous data example for the 2025-26 application for a newly opened locally authorized charter school or significantly expanded charter school, 2025-26 data must be used.

### **Determining School Poverty Counts and Ranking: Option for Secondary Schools**

To determine the number of public-school children from low-income families in a secondary school, ESEA, as amended, section 1113(a)(5)(B) and 34 CFR 200.78(a)(2) provide an LEA the option to use also a feeder pattern by applying the average percentage of public-school children from low-income families enrolled in the elementary schools that feed into one or more secondary schools to the number of children enrolled in the secondary school. An LEA may use poverty percentages from both the elementary and middle schools that feed into a high school or from just the middle schools to determine the number of public-school children from low-income families in the high school. And an LEA may use poverty percentages from elementary schools that feed into a middle school to determine the count of children from low-income families in the middle school.

*Please note that before an LEA may use feeder patterns to determine the poverty percentage of secondary schools, the LEA must conduct outreach to its secondary schools to inform them of the option and a majority of its secondary schools must approve the use of feeder patterns. (ESEA section 1113(a)(5)(C))*

### **Allocating Funds for Schools with Greater than 75 Percent Poverty**

After a district has ranked all of its schools by percentage of poverty, it must first allocate, in rank order of poverty, Title I funds to the schools above 75 percent poverty; this includes any middle and high schools.

#### **Option for High Schools**

After serving all schools above 75 percent poverty, an LEA may choose to allocate funds to high schools with a poverty percent between 50 and 75 percent in rank order of poverty. If this option is implemented, it occurs before serving any other grade span.

### **Allocating Funds for Schools with 75 Percent or Less Poverty**

After serving all its schools over 75 percent poverty, the district has the option to allocate Title I funds on 1) LEA-wide basis or 2) a grade span basis if funds remain. In doing so, the LEA may use its LEA (district)-wide percentage of poverty or the percentage of poverty of the relevant grade span(s). Please note that in either option, if a school with less than 35 percentage poverty is served the "125 percent rule" applies.

#### 1) District-wide

Under sections 1113(a)(2)(B) and 1113(b)(1)(A) of the ESEA, a school is eligible for Title I funds if its poverty percentage is as high as the LEA's poverty percentage or, at the LEA's discretion, at least 35 percent.



## 2) Grade spans

An LEA may also choose which grade span(s) to serve and determine eligibility within grade spans. In doing so, the LEA may use its district-wide percentage of poverty or the percentage of poverty of the relevant grade span(s) (34 C.F.R. § 200.78(a)(3)). If an LEA uses grade spans and the poverty percentage for that grade span is above 35 percent, the LEA may also identify as eligible any school in the relevant grade span with a poverty percentage of at least 35 percent (ESEA section 1113(b)(1)(A)).

A district that opts to serve schools at or below 75 percent poverty using grade span may determine different per-child amounts for different grade spans so long as those amounts do not exceed the amount allocated to any school above 75 percent poverty. **Per-child amounts within grade spans may also vary as long as the per-child amounts in schools with higher poverty rates are equal to or greater than the per-child amounts in schools with lower poverty rates.** A district may choose to fund more than one grade span or may choose not to fund an entire grade span.

An LEA has discretion to establish a per-pupil amount for each school and that amount need not be the same per-pupil amount but must be consistent with the following requirements:

- “125 percent rule”: If an LEA serves any school below 35 percent poverty, the LEA is required to allocate an amount for each low-income child in each participating Title I school that is at least 125 percent of the LEA’s allocation per low-income child, except that the per-pupil amount for the served school with the lowest poverty rate may be less due to the amount of funds remaining [ESEA, as amended, section 1113(c)(2)(A)]
  - *An LEA’s allocation per low-income child is the LEA’s total Title I allocation before any reservations for Homeless Children and Youths, Children in Local Institutions for Neglected Children, and Authorized Reservations divided by the number of public school and private school low-income children in the LEA as determined using the poverty measure(s) selected by the LEA. The LEA then multiplies this per-pupil amount by 1.25 to determine the minimum amount per low-income child.*

Please see the [Within-District Allocations Under Title I, Part A of the ESEA of 1965, as Amended; Non-Regulatory Guidance, 2022](#) for further detailed information.

## **Additional Allocation Flexibility**

- An LEA may allocate Title I funds to a school that is no longer eligible but was eligible and served in the preceding year. This provision applies to a *newly ineligible* school and not to an eligible school that has fallen in poverty ranking compared to the previous year’s ranking and does not receive a Title I allocation from its LEA because the LEA allocates its Title I funds to other eligible schools with higher poverty percentages. Please note, if the LEA’s general rule is to serve schools at or above 35 percent poverty, and it grandfathers-in a school that is *newly ineligible* for one year, the 125 percent rule is not triggered.
- ESEA, as amended, section 1113(b)(1)(D) allows for an exception to the rank and serve as follows: An LEA may also elect to not to serve, i.e. to skip, an eligible school attendance area or eligible school that has a higher percentage of children from low-income families if—
  - (i) The school meets the comparability requirements in ESEA, as amended, section 1118(c); and

- (ii) The school receives supplemental funds from State or local sources that it spends according to the requirements in ESEA sections 1114 or 1115 on programs that meet the intent and purposes of Title I (see 34 C.F.R. § 200.79(c)); and
- (iii) The supplemental funds the school spends from other sources equal or exceed the amount it would receive under Title I.

[Within-District Allocations Under Title I, Part A of the ESEA of 1965, as Amended; Non-Regulatory Guidance, 2022]

## Grant-specific Guidance, Including Allowability

### Title I Part A Program Models

An LEA and its eligible schools will choose one of the two Title I program models for serving students in the eligible Title I schools

- Schoolwide Program
- Targeted Assistance School Program

### Schoolwide Programs

A Title I schoolwide program is a comprehensive reform strategy designed to upgrade the entire educational program in a Title I school to improve the achievement of the lowest-achieving students. (ESEA, as amended, Section 1114(a)(1)). A school with 40 percent or more of its students from low-income families may operate a schoolwide program.

### Waiver for Schoolwide Program

As an exception, a school that serves an eligible school attendance area in which less than 40 percent of the children are from low-income families or a school for which less than 40 percent of the children enrolled in the school are from such families may operate a schoolwide program if the school receives a waiver from the New Mexico Public Education Department's (NMPED) Student, School, and Family Support (SSFS) Bureau. This waiver is requested through the Unified Application submitted to NMPED annually. The waiver request would include a description of how a schoolwide program will best serve the needs of the students in the school in improving academic achievement and other factors.

### Implementing a Schoolwide Program

A school implementing a schoolwide program must have a schoolwide program plan. This plan is developed with the involvement of—

- parents and other members of the community
- school staff who will carry out the program including the principal, other school administrators, teachers, educational assistants, instructional support providers, etc.
- district staff
- Tribes (if applicable)

The schoolwide program plan must be—

- made available to the district, parents, and the public, and
- be in an understandable format and, to the extent practicable, provided in a language that the parents can understand.

There are three required components to a schoolwide program plan—

#### 1. Comprehensive Needs Assessment

The schoolwide program plan must be based on a comprehensive needs assessment of the entire school that takes into account information on the academic achievement of students in relation to the challenging State academic standards, particularly the needs of students who are failing or are at risk of failing, to meet the challenging State academic standards and any other

factors as determined by the district (example, MLSS-self-assessment with added questions from the [equity council readiness assessment](#) that pertain specifically to student groups)

**2. Preparing a comprehensive schoolwide plan**

The schoolwide program plan describes how the school will improve academic achievement throughout the school, particularly for the lowest-achieving students, by addressing the needs identified in the comprehensive needs assessment. The plan includes strategies to be implemented that address school needs such as methods that strengthen the academic program, provide for an enriched and accelerated curriculum, increase the amount and quality of learning time, and include programs and courses for a well-rounded education. This includes providing opportunities for all students including all student groups as well as addressing the needs of all students, particularly the needs of students at risk of not meeting State standards. Please see ESEA, as amended, Sec. 1114(b)(7). To ensure that the plan results in progress toward addressing the needs of the school, the plan should include benchmarks for the evaluation of program results. This plan may be integrated into an existing improvement plan (Supporting School Reform by Leveraging Federal Funds in a Schoolwide Program Non-Regulatory Guidance, 2016)

**3. Annual evaluation of the schoolwide program plan**

A schoolwide program plan is reviewed annually using data from State assessments and other indicators of academic achievement (34 CFR 200.26(c)(1)) to determine if the program has been effective in addressing the major problem areas and increasing student achievement, particularly for the lowest-achieving students. A school must annually revise the plan, as necessary, based on student needs and the annual evaluation results to ensure continuous improvement (34 CFR 200.26(c)(3))

**Preschool Program**

A school with a schoolwide program can also use Title I funding to establish or enhance a preschool program for children under 6 years of age. Title I funds can be used for preschool activities if the preschool activities support the needs of students in the school as identified through the comprehensive needs assessment and as articulated in the schoolwide plan. Since in a schoolwide program all students are eligible to be served under Title I the same applies to a schoolwide program that operates a preschool program. In such a case Title I funds can be used to serve all preschool children who participate in that program. For further information, please see the [Serving Preschool Children Through Title I, Part A Non-Regulatory Guidance](#).

**Delivery of Services**

The services in a schoolwide program may be delivered by non-profit or for-profit external providers that have expertise in using evidence-based or effective strategies to improve student achievement.

**Operation of Dual and Concurrent Enrollment Programs**

A schoolwide program in a secondary school can use Title I funding for a dual or concurrent enrollment program that addresses the needs of students not achieving at high levels or at risk of not meeting State

standards. Title I funding can be used for any of the costs associated with the program. Such costs include—

- training for teachers, and joint professional development for teachers in collaboration with career and technical educators and educators from institutions of higher education, where appropriate, to integrate rigorous academics in such program
- tuition and fees
- books
- instructional materials for the program
- innovative delivery methods
- transportation to and from the program

### **Targeted Assistance Schools Program**

For schools that do not meet the criteria for a Title I schoolwide program and do not have a waiver to operate such a program, or that do not choose to operate a schoolwide program, a district may use Title I funding to provide programs that provide services for eligible students. Please see below for further information on the eligible population and eligible students.

#### **Eligible Population**

The eligible population for targeted assistance services are students

- 1) not older than age 21 who are entitled to a free public education through grade 12, and
- 2) who are not yet at a grade level at which the district provides free public education.

#### **Eligible Students from Eligible Population**

Eligible students are students from the eligible population who are identified by the school as failing or most at risk of failing to meet the State academic standards on the basis of multiple, educationally related, objective criteria established by the district and supplemented by the school. However, students

from preschool through grade 2 must be selected solely based on criteria, including objective criteria, established by the district and supplemented by the school.

It is important to note that economically disadvantaged students, students with disabilities, migrant students, or English Learner students are eligible for services under a targeted assistance program on the same basis as other students selected for receiving services are.

However, the following students are considered at risk of failing to meet state standards and are thus eligible for targeted assistance services by virtue of their status.

- Students who participated in a Head Start program, the literacy program under subpart 2 of part B of Title II, or in a Title I supported preschool at any time in the two preceding years
- Migrant students who received services under Part C of Title I at any time in the two preceding years
- Students in a local institution for neglected or delinquent children and youth or attending a community day program
- Students attending any school in the LEA who are experiencing homelessness

Please note that Title I targeted assistance program funds may not be used to provide services that are required by law to be made available for the student groups discussed above. However, Title I targeted assistance program funds can be used to supplement or coordinate such services.

### **Program Requirements**

Targeted Assistance Programs must (ESEA, as amended, section 1115(b)):

1. determine which students will be served
2. serve participating students identified as eligible, including by
  - a) using resources under this part to help eligible students meet the challenging State academic standards, which may include programs, activities, and academic courses necessary to provide a well-rounded education
  - b) using methods and instructional strategies to strengthen the academic program of the school through activities, which may include—
    - (i) expanded learning time, before- and after school programs, and summer programs and opportunities; and
    - (ii) a schoolwide tiered model to prevent and address behavior problems and early intervening services, coordinated with similar activities and services carried out under the Individuals with Disabilities Education Act (20 U.S.C. 1400 et seq.)
  - c) coordinating with and supporting the regular education program, which may include services to assist preschool children in the transition from early childhood education programs such as Head Start, the literacy program under subpart 2 of part B of title II, or State-run preschool programs to elementary school programs
  - d) providing professional development with resources provided under Title I, Part A and, to the extent practicable, from other sources to teachers, principals, other school leaders, paraprofessionals, and, if appropriate, specialized instructional support personnel and other school personnel who work with eligible children in programs under this section or in the regular education program
  - e) implementing strategies to increase the involvement of parents of eligible children in accordance with ESEA, as amended, section 1116
  - f) if appropriate and applicable, coordinating and integrating Federal, State, and local services and programs, such as programs supported under this Act, violence prevention programs, nutrition programs, housing programs, Head Start programs, adult education programs, career and technical education programs, and comprehensive support and improvement activities or targeted support and improvement activities under ESEA, as amended, section 1111(d)
  - g) provide to the local educational agency assurances that the school will—
    - (i) help provide an accelerated, high-quality curriculum;
    - (ii) minimize the removal of children from the regular classroom during regular school hours for instruction provided under this part; and

(iii) on an ongoing basis, review the progress of eligible children and revise the targeted assistance program under this section, if necessary, to provide additional assistance to enable such children to meet the challenging State academic standards.

As a funding source of last resort, Targeted Assistance program funds may be used to provide basic medical equipment (such as eyeglasses and hearing aids), to pay for a service coordinator, to provide family support and engagement services, integrated student supports, and for professional development in meeting the comprehensive needs of eligible children.

### **Delivery of Services**

The services of a targeted assistance program may be delivered by non-profit or for-profit external providers that have expertise in using evidence-based or effective strategies to improve student achievement.

### **Operation of Dual and Concurrent Enrollment Programs**

A secondary school operating a targeted assistance program may use Title I funds for a dual or concurrent enrollment program to eligible students identified as having the greatest need for special assistance. Title I funding can be used for any of the costs associated with the program. Such costs include—

- training for teachers, and joint professional development for teachers in collaboration with career and technical educators and educators from institutions of higher education, where appropriate to integrate rigorous academics in such program
- tuition and fees
- books
- instructional materials for the program
- innovative delivery methods
- transportation to and from the program

### **Integration of Professional Development**

Per ESEA, as amended, section 1115(d) in order to promote the integration of staff supported by Title I funds into the regular school program and overall school planning and improvement efforts, public school personnel who are paid with Title I funds under may— (1) participate in general professional development and school planning activities; and (2) assume limited duties that are assigned to similar personnel who are not so paid, including duties beyond classroom instruction or that do not benefit participating children, so long as the amount of time spent on such duties is the same proportion of total work time as prevails with respect to similar personnel at the same school.

### **Guidance on Costs**

When determining if an activity or proposed expenditure meets the requirements of Title I, Part A, please consider some of the following questions:

#### **Does the cost meet all allowability requirements under 2 CFR 200.403?**

- Is the cost necessary and reasonable for the performance of the Federal award, and allocable thereto?
- Does the cost conform to any limitations or exclusions set forth in these principles or in the Federal award as to types or amount of cost items?

- Is the cost consistent with policies and procedures that apply uniformly to both federally-financed and other activities of the non-Federal entity?
- Is the cost accorded consistent treatment as either direct or indirect?
- Is the cost determined to be in accordance with generally accepted accounting principles (GAAP)?
- Costs cannot be included as a cost or used to meet cost sharing or matching requirements of any other federally-financed program in either the current or a prior period. Is the cost being used this way?
- Is the cost adequately documented?
- Is the cost being incurred during the approved budget period?

**Is the proposed expenditure or activity allocable?**

Is the activity incurred specifically for the purpose of Title I, Part A? If the cost benefits more than Title I, Part A, is the cost distributed in proportions that may be approximated using reasonable methods?

- 2 CFR § 200.405 requires that charges to federal awards be allocated “in accordance with the relative benefits received.”

**Is the cost reasonable?**

- Is the nature and amount of the cost such that a prudent person under the circumstances prevailing at the time the decision was made would incur? [2 CFR 200.404]?
- Is the cost reasonable as compared to fair market prices for similar and comparable goods or services?
- Are all applicable purchasing or procurement codes followed?

**Is the cost necessary?**

- Is the activity or expenditure meeting a need(s) identified in the comprehensive needs assessment that guides the schoolwide program plan?
- Is the cost necessary for operating an efficient Title I Program that produces results and improves student achievement?
- If the cost is intended to support educators, do they have the knowledge and the time to implement what is proposed to be purchased?
- Does the program have the capacity to implement the activity?

**Is the cost an allowable use of funds under the requirements in Title I, Part A?**

Below are some guiding questions on potential allowable activities for Schoolwide Programs and Targeted Assistance School Programs. This allows for some further comparison of the two program models.

*Schoolwide program [ESEA, as amended, Sec. 1114]:*

In schoolwide programs, funds may be used to upgrade the entire educational program in a school, and all students in the school may benefit from the use of Title I, Part A funds.

- Will the proposed activity or expenditure improve academic achievement across the entire school, especially for students not achieving State standards?
- Is the proposed activity based on the current and comprehensive needs assessment that informs the schoolwide program plan?



- Is the proposed activity included in the schoolwide program plan?
- If external providers are used, do they have expertise in using evidence-based strategies to improve student achievement?

Targeted Assistance Program [ESEA, as amended, Sec. 1115]:

In Targeted Assistance Schools, funds may only be used to meet the needs of children identified as being in the greatest need of services.

- Is the cost supporting students in the eligible population who are failing or most at risk of failing to meet the challenging State academic standards based on multiple, educationally related, objective criteria?
- Is the activity or expenditure focused on improving academic achievement for students identified for services?
- Is the activity or proposed expenditure assisting preschool children in the transition from early childhood education programs or increasing the involvement of parents of eligible students?
- If external providers are used, do they have expertise in using evidence-based strategies to improve student achievement?

For further guidance on costs, please see [here](#).

## Program-specific Timelines

### **Comparability Reporting**

An LEA that receives a Title I Part A allocation must complete its Comparability Reporting annually which typically opens early October and is due December 1<sup>st</sup>. This reporting is required under ESEA, as amended, section 1118(c).

### **Single Audit Requirement**

Per 2 CFR 200.501 a non-Federal entity (i.e. LEA) that expends \$1,000,000 or more in Federal awards during the non-Federal entity's fiscal year must have a single audit conducted in accordance with 2 CFR 200.514.

### **Monitoring**

LEAs participating in Title I Part A are monitored in a 5-year cycle via SharePoint through a self-assessment and evidence submission. For further information, please see the SSFS Bureau's Title I Part A website at [Title I – Part A – New Mexico Public Education Department](#) .

# Grant Allocation Procedures

## Contact Information

### Program questions:

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### Technical Application Questions:

PED Help Desk