

Title I, Part A Service Options

Component	Targeted Assistance	School-Wide: No Consolidation but Use Title I Funds on a School-Wide Basis	School-Wide: Complete Consolidation (i.e., Federal, State, and Local)	School-Wide: Consolidate Federal Funds Only
Program or Budget Strategy	Program	Program	Budget Strategy	Budget Strategy
School Eligibility	A school under 40% poverty or chooses not to operate school-wide.	A school equal to or exceeds 40% poverty* and a compliant school-wide plan.	A school equal to or exceeds 40% poverty* and a compliant school-wide plan.	A school equal to or exceeds 40% poverty* and a compliant school-wide plan.
Student Eligibility	Targeted support to students in greatest need of assistance to achieve state standards	All students, with a focus on the lowest-achieving.	All students, with a focus on the lowest-achieving.	All students, with a focus on the lowest-achieving.
Eligible Services	Title I funded supports must be program-eligible and directed only to identified students based on a needs assessment.	Title I costs must be “educational” and identified in the needs assessment and school-wide plan; Title I-funded services need to be program eligible.	Any service or activity included in the school-wide plan for all students; services need not be program-eligible as long as the “intents and purposes” of the programs are met.	Federally funded costs must be “educational” and identified in the needs assessment and school-wide plan; federally funded services need not be program-eligible as long as “intents and purposes” of programs are met.
Allowable Costs	Costs are governed by the applicable statute and EDGAR 2CFR200.403, .404, and .405.	Costs are governed by the applicable statute and EDGAR 2CFR200.403, .404, and .405. to meet “educational purpose.”	Any service or activity allowed under state and local law.	Costs are governed by the applicable statute and EDGAR 2CFR200.403, .404, and .405. to meet “educational purpose.”
Supplement Not Supplant **	Title I funds must be used to supplement, not supplant, State and local source funds in that State and local funds are distributed equally to all schools without regard to a school’s Title I status – “Title I Neutral”.	Title I funds must be used to supplement, not supplant, State and local source funds in that State and local funds are distributed equally to all schools without regard to a school’s Title I status – “Title I Neutral”.	Title I funds must be used to supplement, not supplant, State and local source funds in that State and local funds are distributed equally to all schools without regard to a school’s Title I status – “Title I Neutral”.	Title I funds must be used to supplement, not supplant, State and local source funds in that State and local funds are distributed equally to all schools without regard to a school’s Title I status – “Title I Neutral”.

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Accounting	Title I funds must be separately tracked.	Title I funds must be separately tracked.	Consolidated funds lose their identity as state, local or federal funds.	Consolidated federal funds lose their program identity (need not be tracked to allowable cost under that specific grant, but must be tracked to an activity allowable under school-wide plan.
Time and Effort Reporting	<p>Semi-Annual Certifications - For employees who work solely (100%) on a single Federal program or cost objective, charges for their salary must be supported by periodic certifications (twice per year) that the employee worked only on that program for the period covered by the certification.</p> <p>PARs - Personnel Activity Reports - For employees who work in more than one Federal program or cost objective, charges for their salary must be supported by monthly personnel activity reports that the employee worked the assigned programs for the period covered by the PARs</p>	<p>Semi-Annual Certifications - For employees who work solely (100%) on a single Federal program or cost objective, charges for their salary must be supported by periodic certifications (twice per year) that the employee worked only on that program for the period covered by the certification.</p> <p>PARs - Personnel Activity Reports - For employees who work in more than one Federal program or cost objective, charges for their salary must be supported by monthly personnel activity reports that the employee worked the assigned programs for the period covered by the PARs</p>	Consolidated pool constitutes a single cost objective. No time distribution records are required, unless an employee also works on a non-consolidated program, in which case, monthly PARs must be kept.	Consolidated pool constitutes a single cost objective. Federally funded employees working on a single "cost objective" must have a semi-annual certification. Federally funded employees working on multiple "cost objectives" must keep monthly PARs.