

### ESE Policy Bulletin

#### Title I Preschool Coding to Program 900 and Function 3300

Category: Coding

Date: 3/29/2021

Effective: ESE will begin verifying correct coding for all FY22 grants

According to the USFR Chart of Accounts, which aligns with the Federal Chart of Accounts, only preschool programs for students with disabilities should be coded to function 1000 – instruction, and all other preschool programs should be coded to function 3300 – Community Services. Only ADM generating students are considered in the instruction code. Program 100 is only allowed for Kindergarten through grade 12 student learning experiences, program 200 can include preschool programs for students with disabilities, and program 900 is used for preschool programs for students without disabilities. Typically, program codes 100 and 200 are used with function 1000, while program 900 is required to be used with function 3300.

- If a district runs a preschool program for kids with special education classifications, it would code instructional costs to program 200, function 1000.
- If a district runs a preschool program for kids without special education classifications, it would code all costs to program 900, function 3300.
- If a district runs a preschool program for kids with special education classifications and has a few mentor student without special education classifications in the preschool program, due to program requirements or due to extra space in the program, the instructional cost of the program would be coded to program 200, function 1000. However, the extra cost of providing preschool to nonspecial education students in that program, if there are any extra costs of doing so, would be coded to program 900 and function 3300.

#### Summary:

A Title I preschool program is a preschool program for which an LEA or school uses Title I funds, in whole or in part, to improve cognitive, health, and social-emotional outcomes for eligible children **below the grade at which an LEA provides a free public elementary education** (ESEA section 1115(b)(1)(A)(ii); 34 C.F.R. § 77.1). Therefore, Title I preschools are considered community school programs and all costs should be coded under the 3000 function within the ESEA consolidated grant application.

Reference <<https://www2.ed.gov/policy/elsec/leg/essa/essaelguidance10202016.pdf>>

