EASI Cohort 10 2026-27 Budget Guidance

Introduction

The Empowering Action for School Improvement (EASI) grant provides funds for school and district improvement efforts. During the application and revision phase of the grant cycle, frequent questions arise regarding the use of funds, how to build a budget, and what details are needed for budget approval. This guidance document is intended to support applicants during the application and revision processes. This document is not, however, all inclusive of the unique scenarios or the potential needs of schools and districts. If you have a specific question regarding the development of budget for the EASI application, please reach out to Lindsay Cox (Cox_L@cde.state.co.us) or Laura Meushaw (Meushaw_L@cde.state.co.us). Specific grants fiscal questions for current grantees may be directed to Werner Hagemann, Grants Fiscal Analyst (Hagemann_W@cde.state.co.us).

Basic Cost Principles

Allowable use of funds must be reasonable, allocable, and aligned to the intended grant support. Funds may only be used to supplement and not supplant other local or state funding sources. Additionally, use of funds must be consistent with policies and procedures of the school or district.

Reasonable. "A cost is reasonable if it does not exceed an amount that a prudent person would incur under the circumstances prevailing when the decision was made to incur the cost," (2 CFR 200.404). To determine whether an expense is reasonable, the following must be considered:

- Cost is recognized as ordinary and necessary as part of the grant activities
- Aligned to restraints or requirements of the terms and conditions of the award
- Aligned to market prices for a given geographic area
- Prudent as a subrecipient of a state or federal funded grant
- Aligned to written policies and procedures of the LEA

Allocable. A grant expense is considered allocable when the goods or services are directly tied to an award based on the benefit they provide. Costs must be incurred specifically for the federal award, (if necessary) benefits of goods or services are distributed proportionately, and expenses are necessary for the overall implementation of the grant (2 CFR 200.405).

Supplement Not Supplant. EASI federal awards are funded through the Every Student Succeeds Act (ESSA) Title I Section 1003. As Title I funding, EASI federal awards should be used as supplemental funding. LEAs should use funds received to supplement rather than supplant state or local funding sources (20 USC 6321).

Allowable Use of Funds

Funds are intended to support the selected or applied for EASI service. Each EASI service has specific allowable use guidance. Please see the information sheets posted on the EASI Routes & Services webpage for details on allowable use of funds.

Allowed with Restrictions and Unallowable Use of Funds

In EASI, there are uses of funds that are not allowed due to the restrictions on the funding sources that make EASI possible. Below is a list of frequently requested use of funds that are either not allowed in EASI or are allowed with various restrictions:

- Food and beverage costs are not allowed
    - There is a narrow exception to food requests for engagement activities. Funds may only be used to purchase "light snacks" for families or community members for stakeholder engagement activities.
- Costs for entertainment, including amusement, diversion, and social activities and any associated costs are not allowed
- Gift cards, cash rewards, or donations to non-profit organizations are not allowed
- Stipends are generally allowable, but there are certain restrictions:
    - Leadership stipends are not allowed. There is a narrow exception if the given staff member performs duties during non-contracted days (e.g. summer break) beyond the scope of their existing job description.
    - Teacher or other staff stipends are not allowed for time during contracted days/hours. If the request is for a significant number of hours, grantees may be asked to provide a projected work schedule to ensure time is occurring outside of contracted days/hours.
    - Stipend rates above district policy or the hourly rate paid by other state or local funding sources are not allowed. In the absence of a district policy, a district must have an established written procedure consistently used by the district, regardless of funding stream, to determine how stipend amounts are determined, for what purpose a stipend is provided and for whom a stipend is provided.
    - Student stipends or pay is only allowable if supported by district board policy.
- Student rewards or incentives for attendance are not allowable, however, PBIS student incentives are allowable if items are of nominal value (less than $5 per item), reasonable number of items purchased based on student population, and educational in nature.
- Building materials and equipment are not allowable (i.e. greenhouses, outdoor learning spaces, construction, or renovations of new spaces)
- Student, staff, or community apparel or merchandise (i.e. school stickers, jackets, t-shirts, etc).
- Funding requests for full-time equivalent (FTE) positions are generally not approved. Narrow exceptions are allowed if the school or district can clearly demonstrate that the position is intended to build capacity through the development of systems, practices, and structures for the respective improvement strategy. Additionally, there must be a clear plan for sustainability for the position after the grant concludes, and the position must be considered supplemental. Depending on the EASI service, the grant team may put limitations or a cap on the portion of the grant that can be used for FTE.
- No costs associated with non-EASI eligible schools. Eligibility changes from year-to-year to align with ESSA and state identifications and eligibility is based on the year of application. A school must be eligible for EASI and included in the application for the respective EASI cohort to be eligible for funding. A district may not reallocate any funds awarded to other schools.

- Reasonable travel costs (airfare, rental car, mileage, hotel) to attend the selected Targeted Professional Learning up to the amount supported by district policy or U.S. General Services Administration per diem and mileage rates. The grant cannot pay for travel upgrades (e.g. business class flights, upgraded car rentals, travel lounge access, hotels during major events that increase rates) or short-term rental properties (e.g. Airbnb, Vrbo).

Note: The list provided is not comprehensive, but rather a list of frequently requested unallowable costs.

Indirect Costs

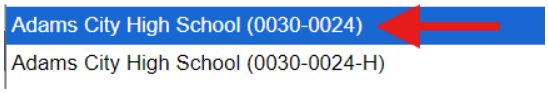
Applicants may elect to include indirect costs in the application budget. Indirect cost rates based on the district's restricted indirect cost rate. The total request amount (indirect costs plus other budget lines) may not exceed the maximum allowable amount. There are some exclusions for distorting items that apply, such as the limitation of indirects on the first $50,000 on provider contracted services. Grantees should note that indirect costs are only allowed on federal awards. If the grantee receives a state award, indirect costs must be removed during the post-award revision process. More information regarding indirect cost rates is available on CDE's School Finance webpage at https://www.cde.state.co.us/cdefinance/icrc.

Creating a Budget in GAINS

EASI Cohort 10 application is hosted in the Grants Administration Implementation and Navigation System (GAINS). For instructions on how to upload, download, or edit budgets, please visit the GAINS Training website.

With the EASI grant, applicants should ensure the following information is included:

1. **Function Code-** EASI Services will now serve as the function code. Budget line items within the applicable EASI service. Federal Indirect Costs will still be budgeted within the Indirect Cost Function Code.
    a. **AP-** Accountability Pathways
    b. **CFS-** Connect for Success
    c. **DDL-IS-** District Designed & Led Improvement Strategies
    d. **DDL MIS-** District Designed & Led Major Improvement Strategy
    e. **Ex-** Exploration Supports
    f. **FBT**- Facilitated Board Training for School Improvement
    g. **ST**- School Transitions
    h. **STLD**- School Turnaround Leadership Development
    i. **STN**-School Transformation Network
    j. **TPL**- Targeted Professional Learning
    k. **IC**- Indirect Costs
2. **Object Code**- A comprehensive list of object codes is available in GAINS and each budget line must have one assigned. The most used object codes are listed below with examples.
    a. **0100- Salaries**- Include stipends or salary costs for teachers, tutors, coaches, guest/substitute teachers, interventionists, or paraprofessionals.
    b. **0200- Benefit**s- Includes benefit costs such as PERA contributions or other set benefit costs.
    c. **0300- Purchased Services**- Include contracted professional services such as costs of working with an external provider.
    d. **0600- Supplies-** Includes general supplies such as printing, office, or classroom supplies other than books, periodicals, or software.
    e. **0800- Other-** Used for any placeholder budget lines.
    f. **IC-Indirect Costs**- The restricted rate for each district is listed in the application.

3. **Program Code**- The program codes align to Program Codes seen in the Consolidated Application. The definitions of each are provided below.
    a. **Instructional Program** refers to direct instructional services to students. These can be provided by a classroom teacher, interventionist, etc.
    b. **Support Program** refers to services that facilitate and enhance the instructional programs. Examples are school counselors, parent liaisons, transportation, community services, curriculum design, assessment, etc.
    c. **Improvement of Instructional Services** activities assist instructional staff in planning, developing, and evaluating the process of improving learning experiences for students. Activities may include in-service training, workshops, conferences, etc. All professional learning for instructional staff should be coded in this program. Professional learning for other staff will be coded under the program in which they are budgeted, e.g. professional learning for parent liaisons will be coded under support program.
    d. **Administration** refers to any activity required for administering the grant, but not working with students directly. Business services are included in this function.
4. **Tags**
    a. DDL Implementation Support- Associate the budget line item with the appropriate request. If a school is only submitting one request for District Designed & Led Implementation Support, all budget lines will be tagged as "Strategy 1." If budget line is not for DDL request, applicants can leave it blank or select Not Applicable.
    b. DDL Major Improvement Strategy- Associate the budget line item with the Major Improvement Strategy Guide being implemented. If budget line is not for DDL request, applicants can leave it blank or select Not Applicable.
5. **Location Code**
    a. All school level supports should be tied to a specific EASI eligible school. Applicants should make sure to select the school name from the drop down that ends with the school code. Applicants should **NOT** select the district or the school name that ends with E, M, or H.
        i. 

        ii. Only expenses specific to district level support requests should use the district location code. If the district received multiple federal awards, it is recommended that indirect costs are coded to the appropriate school or EASI service .

Common Budget Requests

Across the various EASI services, common budget requests are made. Below is a breakdown of common budget requests and the details applicants should include in the description to minimize potential revisions if awarded:

Request Type	Object Code	Quantity	Cost	Description	Example
Stipends	0100- Salaries	Number of total hours of stipend pay **Note: If district allows for daily rates stipends, adjust quantity and cost accordingly.*	Rate per hour, but must align with quantity **Note: Rate for staff may not exceed the established pay rate for stipends. If a school or district does not have an established pay rate, request rates cannot exceed the hourly pay for staff using local or state funds.*	Stipend requests should include: 1) Number of staff members 2) Position(s) of the staff members 3) Rate per hour (district or charter established rate that must be reasonable and justifiable) 4) Total number of hours per staff member 5) Purpose for the stipends and alignment to grant objectives 6) Dates when stipend work will occur and projected time for pay	Stipends for 10 teachers to create an implementation plan based on recommendations from the diagnostic review during a non-contracted day in July 2027. District negotiated rate for teachers is $35.00 per hour (Staff- 10, Hours- 8 per teacher, Rate- $35.00).
Benefits	0200- Benefits	Leave blank	Total cost of benefits	Benefit requests should include: 1) Reference to salary or stipend pay related to the benefits request (add in budget item key if possible) 2) Benefit rate for respective stipend or salary request. *Note: Districts may have different benefit rates based on the type of pay.	Benefits on stipends for 10 teachers to create an implementation plan during a non-contracted day in July 2027 (budget item key 10000). District benefit rate for teacher stipend pay is 30%. (Stipends total $2800 x .30= $840 benefit cost)

Request Type	Object Code	Quantity	Cost	Description	Example
				3) Details on the calculation for the total cost.	
External Provider Cost	0300-Purchased Services	Leave blank	Total cost of provider for the fiscal year. If the partnership with the provider is multiple years, the cost should be separated by fiscal year. **Note: Any purchased service with an external provider must be supported by a scope of work, MOU, quote, or contract that details cost breakdown, services provided, and schools served. Drafts are acceptable. Documents should be uploaded to related documents.*	External provider service requests should include: 1) Name of provider 2) Brief summary of services 3) Duration of services 4) Purpose of purchased services and alignment to grant objectives	One-year of coaching support from ABC Provider and data coaching meetings to support the implementation and improvement of data driven instruction. Services begin September 2027 and conclude June 2028.
Travel	0580-Travel, Registrat	Number of persons traveling	Cost of travel per person	Travel requests should include: 1) Purpose of travel and alignment to grant objectives	Travel for six teachers (one per grade level) to attend national ABC Training in Houston, Texas

Request Type	Object Code	Quantity	Cost	Description	Example
	ion, and Entrance		**Note: If traveling to a conference with registration fees, separate registration fees into a separate budget line.* **Note: Travel costs may only cover travel to and from grant-related activities. If including mileage or per diem rates, rates must align with established school or district rates. If an established rate does not exist, federal rates should be used to calculate travel costs.* **Note: Per diem and travel expenses may not be paid for participation in local trainings.*	2) Date(s) of travel 3) Locations 4) Cost breakdown of travel expenses	from June 11-13, 2027. ABC Training will support the implementation of promising SEL practices across the grade levels. for selected teacher leaders. All meals provided as part of registration fee. Project travel expense breakdown: $1000 per person (hotel- $200 per night for 3 nights per person, airfare at $400 per person)