



State and Federal Programs
INFORMATIONAL BULLETIN #0009

DATE: July 1, 2022

TO: Site Administrators

RE: **STATE AND FEDERAL PROGRAMS: ALLOWABLE/UNALLOWABLE EXPENDITURES AND PROCESSES OF EXPENDITURE USING TITLE I, PART A AND SITE LCFF FUNDS**

The purpose of this informational bulletin is to provide guidance on what are allowable and unallowable expenditures and the processes for ensuring appropriate spending of Title I, Part A and site LCFF funds.

Although this document pertains mainly to Title I, Part A funds; however, due to the manner the district has identified the use of site LCFF funds within the district’s Local Control Accountability Plan (2022-2023 LCAP Action 1.7 - Additional and Supplemental: Targeted Learning Recovery and Acceleration of Instructional and Intervention Supports), they are to be use like Title I, Part A. Meaning that Title I, Part A fund must strictly adhere to the guidance (solid border).

Site LCFF may have some flexibility (dashed border), but ultimately site LCFF funding requires for strategies, activities, and expenditures to be principally directed to increase and/or improve services to unduplicated pupils (low-income, English Learners, foster youth).



Title I program funds are received as a federal grant passed through the State of California, then granted through the Consolidated Application to the district. The district, with the acceptance of these funds, is contractually obligated to meet the federal and state requirements, which requires the support from school sites. The district is also monitored (or audited) to verify the use of funds meet the intended use as identified in the school site’s School Plan for Student Achievement (SPSA) and district policies/procedures are followed.

Staff is encouraged to become fully informed of the district’s policies/procedures to avoid possible denial of expenditures and repayment using non-federal funds. A list of links to district policies are included; however, it is important to check periodically with district departments for updated policies and procedures.

It is important that all staff responsible for approving and posting expenditures understand the provisions for allowable and unallowable costs to ensure that Title I, Part 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, Part A funds.

For additional information or technical assistance, please contact the district’s State and Federal Programs staff.

Title I, Title IV, and School Plan for Student Achievement (SPSA)

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Allowable Expenditures and School Plan for Student Achievement Alignment:

The School Plan for Student Achievement is the guiding document describing how Title I, Part A funds will be used at the school site and how the site LCFF funds will be used to leverage those activities identified in the plans. It is imperative that purchases are aligned to the goals and strategies within the SPSA to ensure compliance with state and federal regulations.

Properly documenting expenditures to the goals/strategies within the SPSA help to minimize delays in procurement and possible audit inquiries and/or denial of expenditures.

At minimum the following will suffice to document the alignment on purchase requisitions, Personnel Authorizations (PAs) and Conference Attendance Requests (CARs):

SPSA ALIGNMENT: Goal [Insert Goal # or #'s], Strategy [Insert Strategy # or #'s]

In the event, the expenditure is not specifically identified within the SPSA, yet the intended is aligned additional documentation or justification will be required to ensure proper alignment and authorization of expenditures. The additional documentation or justification must be unique to the expenditure as “canned”, “generic”, or “catch all” phrasing will result in the denial of the expenditure.

Although State and Federal Programs staff will review expenditures, it is the school site and department's responsibility to provide complete documentation. In complete or inadequately documented purchase requisitions will be returned back to the school site/department and/or denied.

Site LCFF Guidance:

LCFF Guidance for Supplemental and Concentration Grant (S&C) Funds California Education Code states that services funded by the Local Control Funding Formula (LCFF) targeted funds must be principally directed towards, and effective in, meeting the district's goals for low income, English learner, foster youth, also referred to as "unduplicated pupils". Schools with greater than 40% of "unduplicated pupils" may utilize the funds for schoolwide services, but those with less than 40% of these pupils may not include schoolwide use of the funds without citing research, experience, or theory as justification.

Supplemental and concentration funds allocated to school sites are unrestricted, but they are to be committed with a purpose to increase or improve services to our district's neediest students above what is provided to all students to improve student achievement. Because LCFF services and expenditures are monitored for inclusion in the LCAP Annual Update, sites must ensure the SPSA is in alignment to the district's LCAP goals, and to the intent of the Local Control Funding Formula actions.

Use of Funds/Reasonable and Necessary Costs:

Title I, Part A and site LCFF funds must be only for those items that are reasonable and necessary for accomplishing the objective of the programs for implementing activities as described in the School Plan for Student Achievement (SPSA). All costs must be budgeted in the SPSA to be eligible for allocation.

- Reasonable Costs – consistent with prudent business practice and comparable current market value
- Necessary Costs – required to carry out the intent and purpose of the Title IV, Part A program
- Allocable – chargeable or assignable in accordance with relative benefits received

When determining if expenditures are appropriate for Title I funding, ask the following questions:

1. What need, as identified in the comprehensive needs assessment, does the expenditure address? Explain how the expenditure addresses this need.
2. Is this expenditure directly related to the high-need, core student achievement areas as identified in the SPSA and specifically described there?
3. If the expenditure is for professional learning, is it aligned to student need and delineated in the SPSA?
4. If the expenditure is for parent engagement, does this expenditure increase the understanding of parents in how to support their students in being successful in school and is it specifically described in the SPSA?
5. For all Title I funded expenditures: is the expenditure "reasonable and necessary" to carry out the intent and purpose of the strategy?
6. How is the expenditure supplemental to other nonfederal programs?
7. How will the expenditure be evaluated to measure a positive impact on student achievement?
8. For questionable expenditures, "is there a better resource to use"?
9. Provide the description, as written in the campus or district improvement plan, of the program, activity, or strategy that will be addressed by the expenditure requested. How would the program, activity, or strategy be funded if the Title I, Part A funds are not available?

Obligation of Funds:

All encumbrances, expenditures, and obligations of Title I, Part A and site LCFF funds must occur during the project period (July 1 through June 30).

All goods must be received and all services must be rendered between the beginning and ending dates of the project, and grant funds may not be obligated before the starting date of the grant.

All materials and equipment must be delivered before the ending date of the project period, June 30, and must be ordered and delivered in time to benefit substantially the current project period (July 1 through June 30) and in no case after the ending date of the project period.

The district’s Purchasing Department provides deadlines for purchases to ensure purchase orders can be issued and fulfilled in a timely manner. It is imperative these deadlines are adhered to as declination of purchase requisitions can occur resulting in non-expenditure of allocated funds. Furthermore, extensions to these purchasing deadlines cannot be honored due to the volume of purchase requisitions, unless granted by the Purchasing Department.

To avoid this dilemma, it is recommended purchases be made at the start of the school year. A possible guideline for expenditures vs. timeframe is as follows:

<i>Sample Expenditure Timeline</i>	
<i>July through September</i>	25% to 50% expended
<i>October through December</i>	40% to 75% expended
<i>January through March</i>	60% to 90% expended
<i>April through May</i>	80 to 100% expended
<i>May through June</i>	100% expended

“Benefit substantially” is defined as students during the project period will benefit and adequately use the materials and/or equipment. Examples are provided in the following table:

Items	Substantial Benefit	No Substantial Benefit
AVID materials	Materials are purchased at the beginning of the school year and distributed out for student use. After a mid-year review materials are reordered and distributed for student use.	Materials are purchased at the last part of the school year or end of the year and not distributed for student use during the project period.
Classroom printers	Classroom printers are purchased timely to ensure students are able to use for enhancing their academic products throughout the school year.	Classroom printers are purchased prior the purchasing deadline and not received during the school year for student use.
Toner	Toner is purchased throughout the school year in quantities associated with a survey of needs per printer.	Toner is purchased at the end of the school year or end of the year and not used immediately during the project period.
Planners	Planners are purchased for the beginning of the school year and distributed for student use during the project period.	Planners are purchased at the end of the school year for use during the upcoming school year, which is a new project period.

Important Note: In most instances, goods or services delivered near the end of the project period are viewed as not necessary to accomplish the objectives of the current SPSA and project period.

Important Note: The purchasing of items to expend funds during a project period is not a valid reason and may trigger auditor inquiries and possible reversal of expenditure(s).

Comprehensive Needs Assessment and School Plan for Student Achievement (SPSA):

Title I, Part A funds must be expended for programs, activities, and strategies that are evidenced-based (see inset for definition) educational strategy (ESSA sections 1003[b][1][B]; 1114[d]; and 1115[h]) and meet needs identified through the comprehensive needs assessment process (ESSA Section 1114[b][6]). These expenditures must be included in the Single Plan for Student Achievement (SPSA) (Education Code [EC] Section 64001[g][C][3]).

Definition of “Evidence-Based” in ESSA

Evidence-based means an activity, strategy, or intervention that: i. demonstrates a statistically significant effect on improving student outcomes or other relevant outcomes based on— (I) strong evidence from at least one well-designed and well-implemented experimental study; (II) moderate evidence from at least one well-designed and well-implemented quasi-experimental study; or (III) promising evidence from at least one well-designed and well-implemented correlational study with statistical controls for selection bias; or ii. (I) demonstrates a rationale based on high-quality research findings or positive evaluation that such activity, strategy, or intervention is likely to improve student outcomes or other relevant outcomes; and (II) includes ongoing efforts to examine the effects of such activity, strategy, or intervention.

The ESEA statute requires that a Title I schoolwide program include a comprehensive needs assessment of the entire school, including the needs of migrant students, based on information that includes how students are meeting the state's challenging academic content and achievement standards.

Procedure for Determining Allowable Costs for Federal Funds:

All expenditures must be supplemental in nature and directly related to increasing the academic achievement of economically disadvantaged students in Title I schools. It is important to note that an allowable expenditure is not always reasonable or necessary. School sites should consider whether an expense is necessary to implement its Title I program.

The purchasing process begins with the site principal/site office staff generating a purchase requisition using the district's online system, Business Plus.

Purchases made outside of this system are against district purchasing policies and practices. The Purchasing Department has created a guide to assist in the creation of a purchase requisition:

<https://www.stocktonusd.net/cms/lib/CA01902791/Centricity/Domain/155/BP%20user%20guide3-11%20UPDATE.pptx>.

Following the creation of the purchase requisition, the site principal of each school site reviews the requests and ensures the items/services are in the appropriate plan/meet the requirement for the particular program. This includes confirming the items/services are either in the SPSA or aligned to a particular strategy.

Confirmation occurs when the "notes" tab of the purchase requisition includes the SPSA reference at minimum: Goal #, Strategy #. Items/services might connect to more than one goal/strategy; therefore, it is important to identify those connecting goals/strategies. Items/services may require additional supporting justification to verify alignment to the SPSA. This additional language will need to be included.

Through the workflow, the Director assigned to the school site will review the items/services to ensure it meets the instructional priorities and are evidence-based. Items/services may be returned to the school site for additional documentation or denied; thereby, exiting the workflow.

In most cases using Title I, Part A and site LCFF finds, the State and Federal Programs Director and/or the State and Federal Coordinator confirms the items/services are in the approved plan/meet program requirements in addition to confirming the items/services are allowable. If the items/services are unallowable the Director/Coordinator denies the request and provides feedback to the principal/department designee contact as to why the request was denied. If items/services are not in the plan or not aligned, the request is denied and not approved.

State and Federal Program Technicians review the purchase requisition for completeness and alignment of items/services and verifies the accounts are correct, including sufficient funds in the corresponding object codes. State and Federal Program Technicians will contact the school site for corrections or deny the purchase requisition and notify the school site.

Please note: Due to the current workflow, the State and Federal Programs Director and/or State and Federal Programs Coordinator may push the purchase requisition to the State and Federal Program Technicians to verify compliance as appropriate, this push appears to be an approval. The State and Federal Program Technicians will communicate with the school site to ensure corrective actions can be made to continue processing the purchase requisition.

The purchase requisition continues through the workflow for Business Services review and verification of complete records meeting established policies and practices, then continues through workflow approval to the Purchasing Department for purchase order creation. The Purchasing Department will review each purchase requisition to ensure district, state and federal procurement procedures are met. At any time during this process, Business Services and/or Purchasing will contact the school site for corrections or deny the purchase requisition and notify the school site.

Example of Approval Workflow for Title I – Site Level:

Purchase Document					
USER		WHEN IN	NAME	WHEN OUT	GROUP
MCORDERO	✓	09/24/19 09:39:19	CORDERO, MARIGRACE	09/24/19 10:08:57	
MCORDERO	✓	09/24/19 10:09:28	CORDERO, MARIGRACE	09/24/19 10:09:40	HAZELTON - CLERICAL
VZAMORA	✓	09/24/19 10:09:59	ZAMORA, VICTOR	09/24/19 11:31:12	HAZELTON - ADMIN
JYARBROU	✓	09/24/19 11:31:28	YARBROUGH, JANET K	09/25/19 15:43:10	STATE AND FEDERAL - ADMIN
JSAMSONPT	✓	09/25/19 15:43:30	SAMSON, JEANNIE	09/26/19 07:28:15	STATE AND FEDERAL - C
RMSMITH	✓	09/26/19 07:28:59	SMITH, REGINA	09/26/19 09:32:51	STATE AND FEDERAL - B
RMSMITH	✓	09/26/19 09:33:40	SMITH, REGINA	09/26/19 09:33:57	STATE AND FEDERAL - A
JLSUMAGANG	✓	09/26/19 09:34:34	LUCERO-SUMAGANG, JANELLE	09/26/19 10:17:50	GENERAL LEDGER 2
ATOMBD16	✓	09/26/19 10:18:14	TOMBOC, ANITA B16	09/26/19 10:47:14	PURCHASING - D
NLAMATTINA	✓	09/26/19 10:47:15	LAMATTINA, NICK	09/27/19 15:56:34	PURCHASING - A
RESQUIVEL	✓	09/26/19 10:47:47	ESQUIVEL, ROSALINDA	09/27/19 15:07:11	PURCHASING BUYER - 6
KSYSAY	✓	09/29/19 15:57:14	SYSAY, KALEENA	09/30/19 08:22:12	PURCHASING - P

Example of Approval Workflow for Title I – LEA Level:

Purchase Document					
USER		WHEN IN	NAME	WHEN OUT	GROUP
VGONZALE	✓	10/16/19 09:19:13	GONZALES, VIRGINIA	10/16/19 09:27:36	
JYARBROU	✓	10/20/19 09:28:17	YARBROUGH, JANET K	10/22/19 08:49:28	STATE AND FEDERAL - ADMIN
KDEIROSSI	✓	11/12/19 09:30:28	ROSSI, DEI KYLE	11/14/19 09:00:24	AVID Oversee
VGONZALE	✓	11/14/19 09:00:50	GONZALES, VIRGINIA	11/15/19 08:38:32	STATE AND FEDERAL - C
RMSMITH	✓	11/15/19 08:38:49	SMITH, REGINA	11/15/19 16:20:00	STATE AND FEDERAL - B
RMSMITH	✓	11/15/19 16:20:36	SMITH, REGINA	11/15/19 16:21:41	STATE AND FEDERAL - A
RESQUIVEL	✓	11/17/19 16:22:05	ESQUIVEL, ROSALINDA	11/19/19 11:19:46	PURCHASING - D
RESQUIVEL	✓	11/19/19 11:20:19	ESQUIVEL, ROSALINDA	11/19/19 13:14:34	PURCHASING BUYER - 6
NLAMATTINA	✓	11/19/19 13:15:20	LAMATTINA, NICK	11/19/19 15:33:54	PURCHASING - A
KSYSAY	✓	11/19/19 15:34:19	SYSAY, KALEENA	11/19/19 15:47:54	PURCHASING - P

Example of Approval Workflow for Title II – LEA Level:

Purchase Document					
USER		WHEN IN	NAME	WHEN OUT	GROUP
EDIMAS	✓	07/29/19 11:30:56	DIMAS, ERICA	07/29/19 11:32:56	
EDIMAS	✓	07/29/19 11:33:31	DIMAS, ERICA	07/29/19 11:33:36	CURRICULUM - CLERICAL
ATRUNNELL	✓	07/29/19 11:34:07	TRUNNELL, ANNA M	07/30/19 08:33:54	CURRICULUM - ADMIN
VGONZALE	✓	07/30/19 08:34:16	GONZALES, VIRGINIA	07/30/19 13:44:03	STATE AND FEDERAL - C
RMSMITH	✓	07/30/19 13:44:18	SMITH, REGINA	07/31/19 08:52:58	STATE AND FEDERAL - B
RMSMITH	✓	07/30/19 13:44:18	SMITH, REGINA	07/31/19 08:52:11	STATE AND FEDERAL - B
JYARBROU	✓	07/31/19 08:53:15	YARBROUGH, JANET K	08/01/19 15:36:44	STATE AND FEDERAL - ADMIN
MCOWAN	✓	08/04/19 08:53:44	COWAN, MARY JO	08/05/19 17:02:15	STATE AND FEDERAL - A
MCOWAN	✓	08/04/19 08:53:44	COWAN, MARY JO	08/05/19 17:02:16	STATE AND FEDERAL - A
MCOWAN	✓	08/04/19 08:53:44	COWAN, MARY JO	08/05/19 17:02:16	DIRECTOR EDUCATION - ADMIN
DCARREON	✓	08/05/19 17:02:42	CARREON, DEBORAH	08/06/19 09:04:15	GENERAL LEDGER 1
RESQUIVEL	✓	08/06/19 09:04:22	ESQUIVEL, ROSALINDA	08/06/19 09:05:13	PURCHASING - D
ATOMBD16	✓	08/06/19 09:05:22	TOMBOC, ANITA B16	08/07/19 12:07:48	PURCHASING BUYER - 16
NLAMATTINA	✓	08/07/19 12:08:29	LAMATTINA, NICK	08/07/19 15:49:04	PURCHASING - A
KSYSAY	✓	08/07/19 15:49:10	SYSAY, KALEENA	08/08/19 12:07:05	PURCHASING - P

Example of Approval Workflow for Title III – LEA Level:

Purchase Document					
USER		WHEN IN	NAME	WHEN OUT	GROUP
OFERNAND	✓	01/24/20 09:18:33	FERNANDEZ, OLIVIA C	01/24/20 10:02:01	
OFERNAND	✓	01/24/20 10:02:19	FERNANDEZ, OLIVIA C	01/24/20 10:04:47	BILINGUAL ED - CLERICAL
SRAMIREZ	✓	01/30/20 10:05:54	RAMIREZ, SUSANA	01/31/20 12:45:04	BILINGUAL ED - ADMIN
SRAMIREZ	✓	01/31/20 12:45:25	RAMIREZ, SUSANA	01/31/20 12:45:25	SBCP, BILINGUAL INSTRUC - ADMI
SRAMIREZ	✓	01/31/20 12:45:25	RAMIREZ, SUSANA	01/31/20 12:45:25	SBCP, BILINGUAL INSTRUC - ADMI
LGDAWSON	✓	02/04/20 12:45:28	GRANT-DAWSON, LISA	02/04/20 14:09:07	CHIEF BUSINESS OFFICIAL
DCARREON	✓	02/04/20 14:09:34	CARREON, DEBORAH	02/06/20 13:49:49	GENERAL LEDGER 1
RESQUIVEL	✓	02/06/20 13:50:20	ESQUIVEL, ROSALINDA	02/06/20 14:08:34	PURCHASING - D
RESQUIVEL	✓	02/06/20 14:09:10	ESQUIVEL, ROSALINDA	02/06/20 14:47:34	PURCHASING BUYER - 6
NLAMATTINA	✓	02/06/20 14:47:51	LAMATTINA, NICK	02/07/20 07:44:47	PURCHASING - A
KSYSAY	✓	02/07/20 07:45:13	SYSAY, KALEENA	02/07/20 08:42:11	PURCHASING - P

Unallowable Costs Under the Federal Cost Principals:

The federal uniform guidance in 2 CFR §200.421 through §200.475 provide in depth information on selected items of costs. Failure to mention a particular item of cost is not intended to imply that it is either allowable or unallowable.

The items of costs listed below are unallowable under the federal cost principles.

- Advisory councils are unallowable. §200.421
- Alcoholic beverages are unallowable. §200.423
- Bad debts are unallowable. §200.426
- Calendars and Calendaring Systems – Calendaring systems to manage personal calendars—whether paper calendars, personal digital assistants (PDAs), or electronic or software calendars—are not allowable costs.
- Cellular Telephones for Personal Use - A cellular telephone for personal use is not an allowable cost.
- Ceremonies, Banquets, or Celebrations - Costs associated with ceremonies, banquets, or celebrations are not allowable.

- Conflict of Interest - Any purchase or expenditure that would pose a conflict of interest, real or perceived, is not allowable.
- Contributions and donations are unallowable. §200.434
- Construction, Acquisition of Real Property, Remodeling, Renovation, or Land Purchase and Improvements - Title I statute does not authorize the use of Part A funds for construction, acquisition of real property, remodeling, renovation, or land purchase and improvements. This includes the preparation of drawings and specifications for school facilities; erecting, building, acquiring, altering, remodeling, improving, or extending school facilities; and the inspection and supervision of the construction of school facilities.
- Employee Service Awards – Employee service awards cannot be paid from grant funds.
- Entertainment, including amusement, diversion, and social activities and any associated costs, are unallowable. §200.438
- Fines, penalties, damages and other settlements are unallowable. §200.441
- Food for Staff Development Activities - Are not allowable federal education program costs, except in rare circumstances. If the LEA is hosting a meeting or training the agenda should be structured so that there is time for participants to purchase their own food, beverages, and snacks.
- Fund raising, and investment management costs are unallowable. §200.442 - Costs of organized fund raising, including solicitation of gifts and bequests, 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.
- General costs of government are unallowable (such as the salaries and other expenses of a school board, or school district's superintendent). §200.444
- Goods or services for personal use are unallowable. §200.445
- Interest Paid - Interest paid in a prior grant period may not be charged retroactively to this grant period.
- Legal Fees - Legal fees and expenses are allowable only as necessary for the administration of the grant program. Retainer fees are not allowable costs.
- Lobbying costs are unallowable. §200.450
- Professional or Individual Liability Insurance – Professional liability insurance for individual employees is not an allowable cost.
- Promotional Items, Memorabilia, or Souvenirs – Promotional items, memorabilia, or souvenirs are not allowable costs.
- Public Relations costs such as promotional items and memorabilia, including models, gifts and souvenirs are unallowable. §200.421
- Social Events – The costs associated with social events of any kind are not allowable.
- Student activity costs are unallowable (such as costs incurred for intramural activities, student publications, student clubs, and other student activities) unless specifically allowed under the grant. §200.469
- Training or Technical Assistance on Grant Writing – Funds may not be used for training or technical assistance on grant writing or for costs associated with obtaining funds from another grant.
- Unallowable Food Costs:
 - Refreshments of any kind, including beverages, breaks, and snack foods except as necessary for parent involvement activities to encourage attendance by parents
 - Refreshments or meals at an awards banquet or functions
 - Any food costs that 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
- Breakfast
- Gratuities or tips

Federal Guidelines for Use of Federal Funds:

The following selected costs information does not contain a complete list of possible Title I, Part A or other federal education program expenditures. If local policies exist which further limit expenditures, local policies apply. School sites should contact State and Federal Programs staff to provide technical assistance in determining authorized use of federal funds.

Expenditure Type	Justification
Advertising	<p>Advertising costs are generally unallowable.</p> <p>The following advertising costs are allowable: the recruitment of personnel for the performance of the award, the procurement of goods and services for the performance of the award, and program outreach necessary to meet the requirements of the award such as parental or community involvement.</p> <p>Brochures informing parents of school achievement, rules, regulations, etc. are allowable.</p> <p>Billboards or other strategies to promote enrollment opportunity are not allowable.</p>
Audit Fees	<p>Direct administrative costs may include costs associated with accounting and other fiscal activities and auditing provided these costs are not typically included in the indirect cost pool and overall program administration.</p>
Awards for Recognition and Incentives for Participation	<p>Minimal-cost certificates, plaques, ribbons, small trophies, or instructionally-related items to be used in the classroom (such as pens and pencils) are acceptable incentives for participation in program activities or awards for recognition. These items should be tied to instructional strategies and activities.</p> <p>The following items may be donated by others but may not be purchased with grant funds:</p> <ul style="list-style-type: none"> • 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 • “Door prizes,” movie tickets, gift certificates, passes to amusement parks, etc. • Food of any kind (snacks, beverages, refreshments, meals, etc.) <p>*Promotional items are items that are imprinted with district, school site, group/team name, logo, mascot, character, phrase, or other script/symbol/lettering that is associated with the district, school site, group/team. These items are not allowable.</p>
Computers and Related Equipment	<p>Computers (technology) and related equipment are allowable if reasonable, necessary and specifically related to operating the Title I program.</p>

<p>Employee Benefits such as Pension Plans, Unemployment Insurance Coverage, Health Insurance, Severance Pay, and Life Insurance</p>	<p>Employers' contributions for employee benefits such as these are an allowable use of Part A funds provided the benefits are granted under approved plans and the costs are distributed equitably to the Part A grant and to other activities.</p>
<p>Employer Contributions to Voluntary Retirement Plan</p>	<p>Employer contributions to an employee's voluntary retirement plan, such as a 401k or 403b, are not allowable.</p>
<p>Equipment</p>	<p>Equipment is an allowable cost; however, the district must determine that:</p> <ul style="list-style-type: none"> (1) the equipment is reasonable and necessary to operate its Title I, Part A programs effectively; (2) existing equipment it already has will not be sufficient; and (3) the costs are reasonable. <p>Equipment cost (per item) is \$5,000 or more is considered a capital equipment expenditure and requires grantor approval PRIOR to purchase.</p>
<p>Field trips</p>	<p>Field trips are only allowable with the prior written approval and completion of the district's field trip packet and must be clearly identified in the approved program budget.</p> <p>Justification for field trips must include the cost, destination and educational objectives to be accomplished of each trip. Any entrance fees and transportation costs must be reasonable in comparison to the intended objectives of the trip. Overall costs for each field trip must be reasonable and the field trips must have a reasonable and necessary purpose.</p> <p>Field trips for social, entertainment, or recreational purposes are not allowable. State and Federal funds cannot be used to pay for amusement parks regardless of the "educational" connection.</p> <p>If specified in the grant program, educational field trips are allowable under certain circumstances if allowed in the grant program. Educational field trips are approved, planned instructional activities that involve students in learning experiences that are difficult to duplicate in a classroom situation.</p> <p>Educational field trips should provide hands-on activities that encourage students to experiment and ask questions.</p> <p>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.</p> <p>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.</p>

	<p>Documentation should include:</p> <ul style="list-style-type: none"> • Destination of each field trip • Costs associated with each field trip • Objectives to be accomplished from conducting the field trip • Teacher’s lesson plan and follow-up activities <p>Examples of appropriate educational field trips include:</p> <ul style="list-style-type: none"> • Curricular academic activities focused on math, science, and technology, such as service learning, internships, competitions (robotics, math), or science and technology fairs • Laboratory and field investigation instruction, used to improve students’ understanding of science standards/objectives • 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 <p>Unallowable Costs Related to Field Trips are:</p> <ul style="list-style-type: none"> • 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 (as described above)
<p>Food for Parent Involvement Activities*</p>	<p>Title I allows for <u>light snacks and/or refreshments</u> to be served to parents to offset the meeting time or duration or food necessary to conduct nutrition education programs for parents.</p> <p>Adequate documentation must be maintained to support the purchase of food, such as: Sign-in (attendance) sheets, Pictures, Agenda/Meeting Flyer Explanation and description of the event(s) Receipts</p> <p>Full meals for parents are not allowable for these purposes under any circumstances.</p>

<p>Food for Students/Children*</p>	<p>Schools may provide nutritional snacks for students in extended day (after-school) programs, or in cases where childcare is provided while parents are participating in grant activities. Schools MAY NOT provide full meals for students under any circumstances. The LEA should investigate the availability of national school lunch programs (NSLP)</p> <p>The following costs are allowable for students:</p> <ul style="list-style-type: none"> • Nutritional snacks for students in extended day (after-school) programs • Nutritional snacks for children in child care while parents are participating in grant activities <p>Full meals for students are not allowable for these purposes under any circumstances.</p>
<p>Furniture</p>	<p>Furniture is generally not allowed because it is expected that the LEA will provide the general classroom and administrative furniture (supplanting).</p> <p>Reasonable and necessary furniture required specifically for purposes of the federal program may be allowable in certain circumstances.</p>
<p>Maintenance and Operation Costs such as Janitorial Services and Utility Costs</p>	<p>Maintenance and operation costs are allowable charges to Title I, Part A to the extent that the costs are not otherwise included in rent or other charges for space, are reasonable and necessary for the success of the program, and are distributed on an equitable basis.</p>
<p>Memberships in Civic and Social Organizations or Lobbying Organizations</p>	<p>Membership in business, technical, and professional organizations related to the grant program.</p> <p>Membership must be in the name of the grantee organization and not in the name of an individual.</p> <p>Memberships in civic and social organizations and in organizations that are substantially engaged in lobbying are not allowable costs.</p>
<p>Office Equipment</p>	<p>Purchasing office equipment that is required for the daily operation of a school or LEA facility is unallowable because such purchases are not considered supplemental in nature.</p> <p>Office equipment purchased exclusively for use in an LEA's Title I office may be allowable if it is reasonable and necessary.</p>
<p>Printing Costs</p>	<p>Printing costs are allowable when documentation demonstrates that they are reasonable and necessary.</p> <p>Any multi-color printing must be reasonable in cost and must be necessary to carry out the objectives of the grant program.</p> <p>Documentation must be maintained demonstrating that any such costs are reasonable and necessary.</p>

Professional and consultant services	<p>Professional and consultant services are allowable if the services are a reasonable, necessary and allocable cost to the federal program.</p> <p>Consultants must be selected based on demonstrated competence, qualifications, and experience and on the reasonableness of the proposed fee.</p> <p>Funds shall not be used or paid to any consultant in the conduct of this application if the services to be rendered by such consultant could have been rendered by your employees.</p>
Professional Development	<p>To be an allowable use of funds in a Title I school operating a schoolwide program, professional development must address the needs of the school as identified in the school’s comprehensive needs assessment and articulated in its schoolwide plan.</p> <p>To be an allowable use of funds in a Title I school operating a targeted assistance program, professional development must be related to the needs of participating Title I students and may be provided only to the teachers of those students.</p>
Student Awards	<p>Awards for recognition and incentives tied to instructional strategies and activities are allowed as follows:</p> <ul style="list-style-type: none"> • Item of minimal cost such as certificates, plaques, ribbons, small trophies, or instructionally-related items to be used in the classroom (such as pens and pencils) are acceptable incentives for participation in program activities or awards for recognition. • The following items are not allowable and may not be purchased by grant funds: <ul style="list-style-type: none"> • 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 • “Door prizes,” movie tickets, gift certificates, passes to amusement parks, etc. • Food of any kind (snacks, beverages, refreshments, meals, etc.) <p>*Promotional items are items that are imprinted with district, school site, group/team name, logo, mascot, character, phrase, or other script/symbol/lettering that is associated with the district, school site, group/team. These items are not allowable.</p>
Travel	<p>Travel costs are allowable if it relates to the grant program activities.</p> <p>The district should have a travel cost policy this is applied consistently across federal and nonfederal programs.</p> <p>The policy should cover mileage, air fare, lodging, meals and/or per diem rates. Hotel rates for conferences or trainings must be reasonable.</p>
Renting or Leasing Privately Owned Facilities for Instructional Purposes or Office Space	<p>The cost to rent or lease space in privately owned buildings is allowable if the space is necessary for the success of the program and space in publicly owned buildings is not available to the grantee.</p>

Salary Costs for Employees During Periods of Authorized Absences such as Annual Leave, Sick Leave, and Sabbatical Leave	Employee benefits in the form of compensation paid during reasonable authorized absences from the job are an allowable use of Title I, Part A funds if the benefits are provided under an established leave system and the costs are equitably allocated to all related activities.
Subscriptions	<p>Costs of business, professional, and technical periodicals when related to the grant program.</p> <p>Subscriptions must be in the name of the grantee organization and not in the name of an individual.</p>
Training/Professional Development	<p>The cost of training personnel is allowable if it relates to the needs documented in the comprehensive needs assessment and district/campus improvement plan goals and objectives for participating campuses.</p> <p>The cost for personnel not paid with Title I, Part A funds is an allowable charge if the training is specifically related to the Title I, Part A program, designed to meet the specific educational needs of Title I, Part A participants, and supplements, rather than supplants, state and local training.</p> <p>The costs for staff travel and conferences are allowable if:</p> <ol style="list-style-type: none"> 1) the travel and conferences are specifically related to the Title I, Part A program and not to the general needs of the district and campus and 2) the costs are reasonable and necessary. <p>Title I, Part A funds may not be used for districtwide professional development, unless all campuses are served through the program.</p> <p>Districts must ensure that the professional development is supplemental.</p> <p>Although college courses are not specifically addressed in OMB A-87, allowable college level courses only when the course is directly related to the purposes of the grant program.</p> <p>The statute does not authorize a district or campus to pay a parent to attend a meeting or training session or to reimburse a parent for salary lost due to attendance at Part A parental involvement activities.</p> <p>Parental involvement expenditures are limited to costs that a parent may incur to participate, such as babysitting fees.</p>
Transportation Costs	<p>The cost of transporting students (or parents, if appropriate for the particular grant program) to or from extracurricular grant activities is an allowable expenditure.</p> <p>District and campuses may not charge the grant for costs incurred in transporting students to and from the regular school day.</p>

Transportation of Goods	Transporting goods for allowable purchases using grant funds is allowable, e.g., shipping costs.
Travel Costs	<p>Travel is an allowable cost if it relates to the grant activities.</p> <p>All organizations should have a local travel policy that is applied consistently among all employees so employees are reimbursed at the same rates, whether traveling on a state or federal grant or for other purposes.</p> <p>Out-of-state travel may not exceed the federal government rate for the locale. Travel allowances are not allowable costs.</p> <p>If local policy restricts travel, per diem, and other travel expenses to a rate less than State law, the applicant must budget and request reimbursement from the grant at the lesser rate.</p> <p>If local policy exceeds the maximum recovery rate specified in the appropriations bill, then the difference must be paid from state or local funds, i.e., not from grant funds.</p> <p>Travel allowances, in which the per diem is paid to the employee regardless of the amount actually expended, are not allowable.</p> <p>Travel generally means a destination outside the city or town in which the individual works (i.e., duty point/station).</p> <p>Travel can also mean transportation from one duty point/station to another within the same city or town, such as with an itinerant teacher or counselor who visits multiple campuses in the same work day.</p>
Tuition	Tuition fees, either paid directly to an institution or on a reimbursement basis to an employee, are allowable only for courses directly related to the grant program and where authorized in the grant program as an allowable use of funds.
Utilities	Allowable for grant activities conducted before or after school, weekends, or during the summer.

* Food and Beverage Costs - Expenditures on food must be reasonable in cost, necessary to accomplish program objectives, and an integral part of the instructional program. If the district determines that school site and/or department expended grant funds on food costs that are not reasonable or necessary to meet the intent and objectives of the grant, the district reserves the right to restrict the organization from expending any funds on food costs or to disallow expenditures on food costs.

Allowable Use of Funds and Spending Options for Schoolwide Programs (SWP):

A Schoolwide Program (SWP) school could use Title I to support:

- High-quality preschool or full-day kindergarten and services to facilitate the transition from early learning to elementary education programs
- Recruitment and retention of effective teachers, particularly in high-need subjects
- Instructional coaches to provide high-quality, school-based professional development
- Increased learning time

- Evidence-based strategies to accelerate the acquisition of content knowledge for English learners
- Activities designed to increase access and prepare students for success in high-quality advanced coursework to earn postsecondary credit while in high school (e.g., Advanced Placement, International Baccalaureate, early college high schools, and dual or concurrent enrollment programs)
- Career and technical education programs to prepare students for postsecondary education and the workforce
- Counseling, school-based mental health programs, mentoring services, and other strategies to improve students' nonacademic skills
- School climate interventions (e.g., anti-bullying strategies, positive behavior interventions and supports)
- 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
- Response-to-intervention strategies intended to allow for early identification of students with learning or behavioral needs and to provide a tiered response based on those needs
- Activities that have been shown to be effective at increasing family and community engagement in the school, including family literacy programs
- Devices and software for students to access digital learning materials and collaborate with peers, and related training for educators (including accessible devices and software needed by students with disabilities)
- Two-generation approaches that consider the needs of both vulnerable children and parents, together, in the design and delivery of services and programs to support improved economic, educational, health, safety, and other outcomes that address the issues of intergenerational poverty
- Transition Services/Vocational Career
- Tutorials
- Small-Group Instruction
- Individualized Instruction
- Computer-Aided Instruction
- Extended-Learning Opportunities

In general, after-school tutoring and extended-day activities to allow for extended time on tasks are allowable as long as they are meeting an identified need to improve student academic achievement. After-school activities must meet the Title I requirements for being an allowable expense. Enrichment activities must be aligned to improving student achievement.

Allowable Use of Funds for Target Assistance Programs (TAS):

Any Title I school that does not operate a schoolwide program must operate a targeted assistance program. Title I, Part A funds are used on targeted assistance campuses to meet the needs of only Title I-served children.

Identifying Title I Students Targeted assistance schools must determine which students they will serve by identifying the students with the greatest need for assistance from among the following eligible groups:

- Students identified as failing, or most at risk of failing, to meet state standards
- Students 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 supported preschool)
- Migrant students
- Neglected and delinquent students

- Homeless children

Spending Options in a Targeted Assistance Program

Targeted assistance schools must use Title I funds to help identified students meet state standards, which can include programs, activities, and academic courses necessary to provide a well-rounded education. In a targeted assistance school, the school uses Title I funds to provide additional supports to specifically identified students struggling to meet state standards. Some allowable targeted costs are included below:

- Employee salaries and benefits that are for time devoted to the performance of the Title I, Part A program are allowable costs. Districts must maintain appropriate time distribution records of any employee who works on Title I, Part A program duties but also has other duties.
- Professional development is an allowable cost, if specifically related to the Title I, Part A program, designed to meet the specific educational needs of program participants, and supplements rather than supplants, state and local training. Teachers whose professional development is paid by Title I, Targeted Assistance must have program participants in their classrooms. The professional development plan should support the need to increase high quality teachers. Providing professional development to teachers, principals, other school leaders, paraprofessionals, and, if appropriate, specialized instructional support personnel, and other school personnel who work with eligible students
- Supplies and educational materials are allowable if reasonable and acquired/consumed specifically for the purpose of the Title I, Part A program. The district must document the details and location of the supplies and the reason for the purchases.
- Equipment is allowable if:
 - 1) necessary to operate Title I, Part A programs effectively,
 - 2) existing equipment will not be sufficient and
 - 3) the costs are reasonable. The LEA must document the details and location of the equipment and the reason for the purchases.
- Travel and conference costs are allowable if specifically related to the Title I, Part A program and not to general needs of the district or campus and are reasonable and necessary.
- Expanding learning time for eligible students, including before- and afterschool programs, and summer programs and opportunities
- Providing early intervening services to eligible students, including services coordinated with similar activities and services carried out under IDEA
- Providing eligible students with extra supports aligned to the school's regular education program, which may include services to assist preschool children in the transition from early childhood education programs to elementary school programs
- Implementing strategies to increase the involvement of parents of eligible students

A secondary school operating a targeted assistance program may use Title I funds to provide dual or concurrent enrollment program services to eligible children. Targeted assistance schools must:

- Help provide an accelerated, high-quality curriculum
- Minimize the removal of children from the regular classroom during regular school hours for instruction provided by Title I, and
- Review the progress of eligible students on an ongoing basis and revise the targeted assistance program, if necessary, to provide students additional assistance to meet state standards.

Coordinating Targeted Services with Other Programs and Supports

Because targeted assistance programs can only serve specifically identified students, schools sometimes “wall-off” their Title I programs to prove that only eligible students participated. This is not required by the Title I law or federal rules. In fact, Title I encourages schools to coordinate Title I services with other programs, including the regular education program. For example, the targeted assistance section of the law says: Nothing in this section shall be construed to prohibit a school from serving students under this section simultaneously with students with similar educational needs, in the same educational settings where appropriate. The law also encourages targeted assistance schools to coordinate and integrate federal, state, and local services and programs, such as programs supported under ESSA, 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.

This coordination extends beyond student services and includes Title I staff as well. For example, to promote the integration of Title I staff into the regular school program and overall school planning and improvement efforts, such staff can:

- Participate in general professional development and school planning activities, and
- Assume limited duties that are assigned to similar personnel, 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.

Special Considerations for Using Title I Funds in Schools Identified for Support and Improvement:

Under ESSA, states must identify two types of low-performing schools:

- Targeted support and improvement (TSI) schools, which are schools with one or more consistently underperforming subgroups, and
- Comprehensive support and improvement (CSI) schools, which include:
 - The lowest-performing five percent of Title I schools in the state,
 - Any public high school failing to graduate one-third or more of its students, and
 - Title I schools with a consistently underperforming subgroup that, on its own, is performing as poorly as students in the lowest-performing five percent of Title I schools, and that has failed to improve after the school has implemented a targeted support and improvement plan.

TSI and CSI schools must develop plans for improving student outcomes that (among other things):

- Are informed by all the indicators for differentiating schools listed above,
- Include evidence-based interventions (see inset below), and
- Are based on an assessment of the school’s needs.

Definition of “Evidence-Based” in ESSA

Evidence-based means an activity, strategy, or intervention that: i. demonstrates a statistically significant effect on improving student outcomes or other relevant outcomes based on— (I) strong evidence from at least one well-designed and well-implemented experimental study; (II) moderate evidence from at least one well-designed and well-implemented quasi-experimental study; or (III) promising evidence from at least one well-designed and well-implemented correlational study with statistical controls for selection bias; or ii. (I) demonstrates a rationale based on high-quality research findings or positive evaluation that such activity, strategy, or intervention is likely to improve student outcomes or other relevant outcomes; and (II) includes ongoing efforts to examine the effects of such activity, strategy, or intervention.

Under ESSA, TSI and CSI schools that receive Title I funds have the same Title I, Part A spending options as any other Title I school, and can also use their Title I, Part A funds to support the school's TSI and CSI initiatives. It is important to note the distinction between how Title I, Part A funds may be used in a TSI or CSI school versus how Section 1003 school improvement funds must be used.

Under ESSA, Title I, Part A funds may support any allowable Title I, Part A cost whether it meets ESSA's definition of evidence-based or not. This is different from how Section 1003 school improvement funds must be used. Section 1003 funds can only be used to support activities that meet ESSA's top three tiers of evidence (highlighted in bold text above). In other words, Section 1003 funds can only be used to fund activities, strategies, or interventions based on a study that demonstrates the activity, strategy, or intervention has a statistically significant effect on improving student outcomes. Therefore, while TSI and CSI schools must implement evidence-based interventions under ESSA's school improvement requirements, this requirement does not directly affect their use of Title I, Part A funds under ESSA.

Private Non-Profit School Expenditures:

For private non-profit schools, services should be equitable to the public school, not necessarily identical, and designed to meet the needs of the private school students and teachers. No public funds are distributed to private schools, only services and materials. No reimbursement to private schools are allowed. The local school district will keep title to and exercise continuing administrative control of all property, equipment, and supplies that the public agency acquires with these funds for the benefit of eligible private school students. These services must be supplemental, secular, neutral, and non-ideological. Any items purchased for private non-profit use are property of the district and must be labeled, as such.

Title I funds are subject to an equitable services requirements. In short, this means LEAs must reserve funds to provide Title I services to eligible private school students, teachers and other educational personnel, and families. ESSA makes important changes and clarifications to the way LEAs must reserve Title I funds for equitable services. ESSA requires an LEA to determine the amount of funds available for providing equitable services under Title I prior to any expenditures or transfers of funds. This includes all reservations previously taken "off the top" of an LEA's Title I allocation, including reservations for administration, parental involvement, and district-wide initiatives.

Parent Involvement Expenditures:

At least 1% (one percent) of Title I, Part A funds must be designated for parent involvement activities, if the district receives \$500,000 or more. Of the funds, 95% must be allocated to participating campuses for such activities.

Parents of children receiving Title I, Part A services should be involved in the decisions about how these funds are allotted for parental involvement activities. Therefore, parental involvement programs, activities, and procedures provided with Title I, Part A funds are planned and implemented with meaningful consultation with parents of participating children. Additional information regarding these expenditures is provided in subsequent sections.

Title I, Part A, of the Elementary and Secondary Education Act (ESEA) reauthorized as the Every Student Succeeds Act (ESSA), ensures that local educational agencies (LEAs) and schools provide parents and families of Title I students with the information they need to make well-informed choices for their children including more effectively sharing responsibility for their child's success, and helping their children's schools develop effective and successful programs. ESSA Section 1116, Parent and Family Engagement, contains the primary Title I, Part A requirements for the State educational agencies (SEAs), LEAs, and schools related to engaging

parents and families in their children's education. All LEAs that receive Title I funds shall conduct outreach to all parents and family members and implement programs, activities, and procedures for the involvement of parents and family members. Such programs, activities, and procedures shall be planned and implemented with meaningful consultation with parents of participating children.

Professional Development for Family and Community Engagement

Title I funds may be used for professional development targeted directly toward building the capacity of school personnel including principals, teachers, volunteers, and other pupil support staff to effectively work with families, the community, and service providers. Title I funds may be used to involve families in their children's education. This includes activities and events such as:

- home visiting
- family nights
- parent and family outreach and education
- parent leadership development
- coordinated parent-volunteer programs and
- other strategies that support and develop the capacity of parents to support their children's education

LEAs may use Title I funds to work with community-based service providers who have demonstrated expertise to involve parents in their children's education. Provide educational stability for children in foster care. Each LEA is required to ensure that children in foster care needing transportation to the school of origin will promptly receive transportation in a cost-effective manner.

Transportation and child care costs for Title I, Part A parent engagement.

Registration and travel costs for parent representatives/committee members to attend in-state workshops and conferences that support parent education and engagement. The expectation is that parent participants will share new knowledge with other parents.

Translation and interpretation services translation and interpretation resources to make it possible for parents to attend meetings and training sessions.

Facility rental and usage—Unavoidable costs related to the facility in which you conduct parent and family engagement activities. For example, holding meetings at different times of the day or at a center location where parents feel familiar with the community. Remember this should be reasonable and necessary.

Parent Activity Meals/Refreshments

Title I allows for light snacks and/or refreshments to be served to parents to offset the meeting time or duration or food necessary to conduct nutrition education programs for parents. It is up to the local educational agencies and schools to justify what should be a necessary and reasonable expense. The purchase of food must support the academic mission of Title I.

Adequate documentation must be maintained to support the purchase of food, such as:

- sign-in (attendance) sheets,
- pictures,
- agenda/meeting flyer,
- explanation and description of the event, and
- receipts

Full meals for parents are not allowable for these purposes under any circumstances.

Note: Do not pay for snacks or refreshments at any staff meetings with Title I, Part A funds.

Supporting English Learners:

Districts can use Title I allocations to identify and develop appropriate curricula and instructional methods that meet the content learning and English language development needs of Title-I qualified ELLs and to provide focused professional development for subject area teachers 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-qualified ELLs. These funds may also be used to extend learning time for all participating students, including Title I-qualified ELLs.

Extended learning time might include extended-day or after-school programs, extended week (Saturday school), and extended year (summer school and intercession). 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 that will help qualified Title I English Learner students meet challenging grade-appropriate state 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 English Learner students qualifying for services.

Technology-Related Expenditures:

Title I, Part A funds may be used for technology labs and/or software, if 1) there is a documented need in the campus needs assessment and improvement plan goals and objectives and 2) it is supplemental to the program.

Software purchases should align with an identified need of the campus, as well as to a core instruction and reform.

Technology-related expenditures must be for the benefit of students. Title I, Part A and site LCFF funds will not approve technology-related expenditure for teacher, staff or administrator replacement and/or initial purchases. The district's Informational Services (IS) Department updates and replaces technology-related equipment (i.e. computers/laptops/desktops) based on a replacement schedule. Replacement and initial purchases must be coordinated through your IS representative and if "site funds" are used it relates to the school or departments general fund account.

Any technology-related capital outlay expenditure (\$5,000 and more) must be preapproved by the California Department of Education if Title I, Part A funds are being used. State and Federal Programs staff encourage for technology-related capital outlay expenses are complete using site LCFF funds.

Capital Outlay:

The purchase of capital outlay must meet a need identified in the comprehensive needs assessment and must be tied to the improvement plan goal(s) and objective(s). In addition, the expenditures should be aligned to one of the activities in the Title I, Part A program schedule of the application. All capital outlay except for library books and media requires prior specific approval from the California Department of Education if using Title I, Part A funds.

Capital outlay expenditures must be approved in the funding application and require justification for the following questions:

1. How is the capital outlay expenditure reasonable and necessary to carry out the intent and purpose of the program?
2. What need, as identified in the comprehensive needs assessment, does the capital outlay expenditure address? Explain how the capital outlay expenditure addresses this need.
3. Provide the description, as written in the campus or district improvement plan, of the program, activity, or strategy that will be addressed by the capital outlay expenditure requested. How would the program, activity, or strategy be funded if the Title I, Part A funds are not available?
4. How will the capital outlay expenditure be evaluated to measure a positive impact on student achievement?
5. If for a schoolwide campus, how will the capital outlay expenditure upgrade the entire educational program on the campus?
6. How is the capital outlay expenditure supplemental to other nonfederal programs?

Using Title I Funds at the LEA (District) level:

Before allocating Title I funds to schools, LEAs must reserve some Title I funds for the following required 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.
- *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.
- *Parent and family engagement* (required if the LEA receives \$500,000 or more of Title I funds). LEAs must reserve at least one percent, ninety percent of which must be distributed to schools. (See Parent Involvement Expenditures.)
- *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.

LEAs may also reserve funds for the following discretionary activities:

- Transportation for students in Comprehensive Support and Improvement (CSI) schools if the LEA offers these students the option to transfer to another school. LEAs may reserve up to five percent.
- Financial incentives and rewards to teachers in CSI or Targeted support and improvement (TSI) schools for the purpose of attracting and retaining qualified and effective teachers. LEAs may reserve up to five percent.
- 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 program. LEAs may reserve a reasonable and necessary amount.
- District-managed initiatives in Title I schools

Examples of Allowable and Unallowable Federal Fund Expenditures:

The following table is not an exhaustive list of Title I, II, III, and IV expenditures. School sites should contact State and Federal program staff with any questions or concerns regarding the use of Title I funds.

A – Allowable AWC – Allowable with Conditions U – Unallowable P – Prior Approval Required

Type of Expense: Items/Description	Title I (50643)	Title I (50647)	Site LCFF (23030)	Title I (District Level Only)	Title II (District Level Only)	Title III (District Level Only)	Comments
Advertising - Brochures informing parents of school achievement are allowable	AWC	AWC	AWC	A	U	U	
Advanced Placement courses: professional learning / materials	A	A	A	A	U	U	
Alcoholic Beverages	U	U	U	U	U	U	
AP Exam Fees	A	U	A	A	U	U	
Appliances – large (stoves, microwaves, refrigerators, etc.)	U	U	U	U	U	U	
Appliances – small (coffee pots, etc.)	U	U	P	P	U	U	Object Code: 43200
Art supplies or consumable materials	AWC	AWC	AWC	U	U	U	Object Code: 43110
Athletic equipment (state mandated program/activity)	U	U	U	U	U	U	
Athletic Fees or Uniforms (supplied to low income, homeless or foster youth)	U	U	U	AWC	U	U	Families in Transition activities
Banquets, award programs, luncheons, brunches, parties, picnics	U	U	U	U	U	U	
Bereavement or congratulatory cards, flowers or gifts	U	U	U	U	U	U	

A – Allowable AWC – Allowable with Conditions U – Unallowable P – Prior Approval Required

Type of Expense: Items/Description	Title I (50643)	Title I (50647)	Site LCFF (23030)	Title I (District Level Only)	Title II (District Level Only)	Title III (District Level Only)	Comments
Billboards, electronic signs or other strategies to promote enrollment (to attract unduplicated students to programs like CTE, IB, etc.)	U	U	AWC	A	U	U	
Books – Other (PD Books, references materials for students – thesaurus, picture dictionaries – books for school library)	A	A	A	A	A	A	Object Code: 42000
Building maintenance, repairs, and supplies Building supplies, repairs or modifications to the school	U	U	U	U	U	U	
Carnivals/fairs: decorations, expenses, or prizes	U	U	U	U	U	U	
Childcare for parents while attending school-sponsored events related to the Title I focus areas	A	A	A	A	U	U	
Communications expenses (specify: printing, postage, etc.)	AWC	AWC	AWC	A	U	U	
Computers (For student use/activities in the classroom)	A	A	A	A	U	U	
Computers (For teachers/administrators.)	U	U	U	U	U	U	
Conferences (specify topic – not Special Education)	A	A	A	A	A	A	Object Code: 52150
Contracts for outside services (specify provider and purpose)	A	A	A	A	A	A	Object Code: 58100, 58320
Copiers, postage meters, other office equipment			AWC	AWC	U	U	

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Type of Expense: Items/Description	Title I (50643)	Title I (50647)	Site LCFF (23030)	Title I (District Level Only)	Title II (District Level Only)	Title III (District Level Only)	Comments
Curriculum licenses for Title I schools	A	A	A	A	U	U	Object Code: 58450
Decorations	U	U	U	U	U	U	
Employee awards	U	U	U	U	U	U	
Employee benefits (pension plans, unemployment insurance, health insurance, severance pay, and life insurance)	A	A	A	A	A	A	Object Code: 30000
Employee incentives or recognition gifts	U	U	U	U	U	U	
Equipment – Non Capital (between \$500 and \$4,999 including tax, shipping and other ancillary charges. Examples include but are not limited to: laptops, desktops, iPads, E-readers, projectors, document readers/cameras, printers, SMART boards, flat screen TV/monitor, etc.)	A	A	A	A	U	U	Object Code: 44000
Family Literacy: Activities to promote family literacy are allowable and include strategies such as student/parent reading nights, support for lending library, workshops on parenting skills or other materials for parent education	A	A	A	A	U	A	Object Code: 43200, 43400
Field Trips: Admission fees or district transportation (provided as financial support to low income, homeless or foster youth)	A	U	A	A	U	U	Object Code: 57250, 58720, 58920
Field trips for educational purposes	A	A	A	A	U	U	Object Code: 57250, 58720
Field trips for recreational purposes	U	U	U	U	U	U	

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Type of Expense: Items/Description	Title I (50643)	Title I (50647)	Site LCFF (23030)	Title I (District Level Only)	Title II (District Level Only)	Title III (District Level Only)	Comments
Food for parental involvement activities and meetings	A	A	A	A	U	U	Object Code: 43400
Food for parent meetings or workshop	AWC	AWC	AWC	AWC	U	U	Object Code: 43400
Food for staff or students	U	U	U	U	U	U	
Fundraisers	U	U	U	U	U	U	
Fundraisers – food, door prizes, equipment, or other fundraiser support	U	U	U	U	U	U	
Furniture (not for classroom use)	AWC	AWC	AWC	AWC	U	U	
Furniture may be allowable if reasonable and necessary to supplemental activity such as a Parent Resource Center	AWC	AWC	AWC	AWC	U	U	
General Supplies – Technology (under \$500 including tax, shipping and ancillary charges)	A	A	A	A	U	U	Object Code: 43110
Gifts, gift certificates, congratulatory cards, etc.	U	U	U	U	U	U	
Gift certificates / gift cards	U	U	U	U	U	U	
Graduation supplies or activities (financial support to low income, homeless or foster youth)	U	U	U	AWC	U	U	Families in Transition activities
Gratuities, delivery charges, and tips*	U	U	U	U	U	U	
Homeless student supplies	U	U	U	AWC	U	U	Families in Transition activities
Homeless student supplies (including emergency clothing)	U	U	U	AWC	U	U	Families in Transition activities
International Baccalaureate registration, exam fees			AWC	U	U	U	

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Type of Expense: Items/Description	Title I (50643)	Title I (50647)	Site LCFF (23030)	Title I (District Level Only)	Title II (District Level Only)	Title III (District Level Only)	Comments
Incentives or rewards for students (e.g. perfect attendance pencils)	AWC	U	AWC	AWC	U	U	
Instructional materials - Supplemental (manipulatives, classroom library books, realia – maps and charts, science kits (labs), flash cards, leveled readers, classroom set of novels, educational apps, additional or supplemental textbooks and workbooks, not adopted textbooks)	A	U	A	A	U	U	Object Code: 43110 Materials must not be a requirement of core curriculum.
License agreements (instructional websites, etc.)	A	A	A	A	A	A	Object Code: 58450
Library Books	A	U	A	A	U	U	Object Code: 42000
Lobbying	U	U	U	U	U	U	
Lodging and travel costs**	A	A	A	A	A	A	Object Code: 52150
Lodging for conferences – follow district protocol	A	A	A	A	A	A	Object Code: 52150
Mailings (informational to parents, includes newsletters, testing information, Title I activities)	A	A	A	A	U	U	
Maintenance Agreements for Equipment	A	U	A	A	U	U	Object Code: 56590
Office equipment for use in the classroom only** (printers, copiers, etc.)**	A	A	A	A	U	U	Object Code: 43200, 44000
Office equipment for use in the office or for staff	U	U	U	AWC	U	U	Object Code: 43200, 44000
Non-classroom furniture (see Furniture, above)							
Non-promotional pamphlets or brochures - Printing (for informing parents of assessments, school achievement, important dates, etc.)	A	A	A	A	U	U	Object Code: 57150

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Type of Expense: Items/Description	Title I (50643)	Title I (50647)	Site LCFF (23030)	Title I (District Level Only)	Title II (District Level Only)	Title III (District Level Only)	Comments
Parent meeting supplies Parent recognition luncheon or other recognition events	U	U	U	U	U	U	
Positive Behavior Interventions and Supports (PBIS) materials	A	A	A	A	U	U	Object Code: 43110, 43200
Parent award events, banquets, etc.	U	U	U	U	U	U	
Parent-Student dinners / Parent-Staff dinners	U	U	U	U	U	U	
Parent training or educational services: Workshops or other trainings around school's high-need areas such as tutoring skills for math and/or English, attendance, monitoring student performance through on-line grade book, understanding student planners, child advocacy, etc.	A	A	A	A	U	U	Object Code: 43400, 58320
Parent workshops (monitoring student performance, skills training, child advocacy, etc.)	A	A	A	A	U	U	Object Code: 43400, 58320
Physical Education (PE) equipment to meet state standards	U	U	U	U	U	U	
Professional and consultant services	A	A	A	A	A	A	Object Code: 58100, 58320
Professional development for Title I instructional staff (course fees/costs)	A	A	A	A	A	A	Object Code: 52150, 58100, 58320

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Type of Expense: Items/Description	Title I (50643)	Title I (50647)	Site LCFF (23030)	Title I (District Level Only)	Title II (District Level Only)	Title III (District Level Only)	Comments
Professional Learning fees – (Title I) may include coursework costs for an individual teacher if the coursework meets the following criteria: 1) the course taken is directly related to the teacher’s assignment; 2) the coursework is related to instructional strategies to meet the needs of struggling students; and 3) in a school wide school, that the course aligns with the professional learning needs identified in the needs assessment process.	A	U	A	A	A	A	Object Code: 52150, 58100, 58320
Promotional items or merchandise (t-shirts, ball caps, clothing with school logos, logo imprinting, etc.)	U	U	U	U	U	U	
Raffles/door prizes	U	U	U	U	U	U	
School supplies (provided to low-income, homeless or foster youth)	U	U	U	A	U	U	Families in Transition activities Object Code: 43110
Six Flags Great America Admissions Pass or other amusement/water park admissions.	U	U	U	U	U	U	
Salaries and stipends for Title I instructional staff and Title I Coordinator	A	A	A	A	A	A	Object Code: 10000, 20000
Salaries for district administrative staff or school staff serving Title I and non-Title I schools	U	U	U	U	U	U	
Salaries for administrative staff that serve Title I and non-Title I students (must be allocable)	A	A	A	A	A	A	Object Code: 10000, 20000

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Type of Expense: Items/Description	Title I (50643)	Title I (50647)	Site LCFF (23030)	Title I (District Level Only)	Title II (District Level Only)	Title III (District Level Only)	Comments
Software Licenses – Check with district’s Instructional Technology staff (curriculum, assessment-related, etc.)	AWC	AWC	AWC	A	A	A	Object Code: 43150, 58450
Student awards, gifts, or incentives	U	U	U	U	U	U	
Student Incentives	AWC	U	AWC	AWC	U	U	
Substitute teachers for core academic program in Title I schools	AWC	U	AWC	AWC	A	A	Object Code: 10000
Technology: Hardware	AWC	AWC	AWC	AWC	U	U	Object Code: 43110, 44000, 43150
Televisions, home theater systems, and any other related accessories	U	U	U	U	U	U	
Theater Systems	U	U	U	U	U	U	
Travel: School employees or parents only. Follow district guidelines. Only costs directly associated with the permissible travel will be reimbursed. No costs for tours or souvenirs offered by the event will be reimbursed.	A	A	A	A	A	A	Object Code: 52150
T-shirts, book bags, baseball caps, athletic uniforms, letter sweaters or other school spirit apparel with school or district logos	U	U	U	U	U	U	
Transportation for parents	U	U	U	A	U	U	
Transportation for Title I parents to attend parental involvement events, workshops, etc.	A	A	A	A	U	U	
Tutoring at Title I school (including before and after school)	A	A	A	A	U	U	
Uniforms - School uniforms	U	U	U	AWC	U	U	Families in Transition activities

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Type of Expense: Items/Description	Title I (50643)	Title I (50647)	Site LCFF (23030)	Title I (District Level Only)	Title II (District Level Only)	Title III (District Level Only)	Comments
Uniforms - Staff uniforms	U	U	U	U	U	U	
Water Coolers / Water Systems	U	U	U	U	U	U	
Yearbooks, school calendars, and school merchandise	U	U	U	U	U	U	

Examples of Allowable and Unallowable Title I Expenditures - Personnel:

The following table is not an exhaustive list of Title I expenditures for personnel. School sites should contact State and Federal program staff with any questions or concerns regarding the use of Title I funds.

A – Allowable AWC – Allowable with Conditions U – Unallowable P – Prior Approval Required

Type of Expense: Personnel	Title I (50643)	Title I (50647)	Site LCFF (23030)	Title I (District Level Only)	Title II (District Level Only)	Title III (District Level Only)	Comments
Assistant Principal	AWC	U	A	AWC	U	U	Object Code: 13201
Bilingual Assistant	A	U	A	A	U	U	Object Code: 21101
CAI Assistant	A	U	A	A	U	U	Object Code: 21101
Classroom teachers – basic instruction	U	U	U	U	U	U	
Campus Safety Assistant (CSA)	U	U	U	U	U	U	
Community Assistant	A	U	A	A	U	U	Object Code: 22901
Counselor	A	U	A	A	U	U	Object Code: 12151
Instructional Assistant (for Intervention, EL support)	A	U	A	A	U	U	Object Code: 21101
Instructional Coach	A	U	A	A	U	U	Object Code: 19101
Intensive Intervention Teacher	A	U	A	A	U	U	Object Code: 11101
Library Media Assistant	U	U	A	U	U	U	Object Code: 22601
Parent Liaison	A	U	A	A	U	U	Object Code: 29101
Program Specialist	A	U	A	A	U	U	Object Code: 19101
Resource Teacher	A	U	A	A	U	U	Object Code: 11301
Substitute Teacher	A	U	A	A	A	U	Object Code: 11700
Additional Hourly/Comp: Bilingual Assistant	A	A	A	A	U	U	Object Code: 21500
Additional Hourly/Comp: Teachers	A	A	A	A	U	U	Object Code: 11500
Additional Hourly/Comp: Community Assistant	A	A	A	A	U	U	Object Code: 22500
Additional Hourly/Comp: Counselor	A	A	A	A	U	U	Object Code: 12500

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Type of Expense: Personnel	Title I (50643)	Title I (50647)	Site LCFF (23030)	Title I (District Level Only)	Title II (District Level Only)	Title III (District Level Only)	Comments
Additional Hourly/Comp: Custodian (for Expanded Day program, Saturday School, Summer Program)	A	U	A	A	U	U	Object Code:
Additional Hourly/Comp: Instructional Assistant	A	A	A	A	U	U	Object Code: 21500
Additional Hourly/Comp: Instructional Coach	A	U	A	A	U	U	Object Code: 19500
Additional Hourly/Comp: Interpreter for Parent Meetings (IEPS, SSTs, or Workshops)	A	A	A	A	U	U	Object Code:
Additional Hourly/Comp: Library Media Assistant	U	U	A	U	U	U	Object Code: 22500
Additional Hourly/Comp: Noon Duty (additional support for parent workshops)	A	A	A	A	U	U	Object Code: 29500
Additional Hourly/Comp: Parent Liaison	A	U	A	A	U	U	Object Code: 29500
Additional Hourly/Comp: Program Specialist	A	U	A	A	U	U	Object Code: 19500
Additional Hourly/Comp: Resource Teacher	A	U	A	A	U	U	Object Code: 11500

Board Policy/Administrative Regulations/Exhibits:

Board Policy/Administrative Regulations 3230 - Federal Grant Funds – (Business Services)

- BP 3230 - <https://www.stocktonusd.net/cms/lib/CA01902791/Centricity/Domain/159/3230%20BP%20-%20Federal%20Grant%20Funds%20-%20Rev.%2012-14-21.pdf>
- AR 3230 - <https://www.stocktonusd.net/cms/lib/CA01902791/Centricity/Domain/159/3230%20AR%20-%20Federal%20Grant%20Funds%20-%20Rev.%2012-14-21.pdf>

Board Policy/Administrative Regulations 3311 and 3311.4 - Bid/Procurement – (Purchasing)

- BP 3311 - <https://www.stocktonusd.net/cms/lib/CA01902791/Centricity/Domain/159/3311%20BP%20-%20Bids%20-%20Rev.%208-27-19.pdf>
- AR 3311 - <https://www.stocktonusd.net/cms/lib/CA01902791/Centricity/Domain/159/3311%20AR%20-%20Bids%20-%20Rev.%208-27-19.pdf>
- AR 3311.4 - <https://www.stocktonusd.net/cms/lib/CA01902791/Centricity/Domain/159/3311.4%20AR%20-%20Procurement%20Of%20Technological%20Equipment%20-%20Adopted%208-27-19.pdf>

Board Policy/Administrative Regulations 3440 - Inventory – (Purchasing)

- BP 3440 - <https://www.stocktonusd.net/cms/lib/CA01902791/Centricity/Domain/159/3440%20BP.pdf>
- AR 3440 - <https://www.stocktonusd.net/cms/lib/CA01902791/Centricity/Domain/159/3440%20AR%20-%20Inventories%20-%20Rev.%208-27-19.pdf>

Board Policy/Administrative Regulations 3600 - Consultants – (Business Services)

- BP 3600 - <https://www.stocktonusd.net/cms/lib/CA01902791/Centricity/Domain/159/BP%203600%20Consultants%20-%20Final%20Version%20Approved%204-12-22.pdf>
- AR 3600 - <https://www.stocktonusd.net/cms/lib/CA01902791/Centricity/Domain/159/3600%20AR%20Consultants%20Regulation%2010-13-09.pdf>
- Exhibit 3600 - <https://www.stocktonusd.net/cms/lib/CA01902791/Centricity/Domain/159/3600%20E%20-%20Consultant%20Form.pdf>

District Policies and Procedures:

Board Agenda Item (BAI) – (Superintendent)

https://www.stocktonusd.net/cms/lib/CA01902791/Centricity/domain/162/administrative%20handbook/admin.%20directives/1.25.1_BAI_Preparation_PPP.pdf

Field Trips – (Purchasing)

https://www.stocktonusd.net/cms/lib/CA01902791/Centricity/domain/162/administrative%20handbook/procedures/3.12.1_Field_Trip_Proc.pdf

Time Accounting – (Business Services)

<https://www.stocktonusd.net/Page/10561>

Travel (Conferences) – (Business Services)

https://www.stocktonusd.net/cms/lib/CA01902791/Centricity/domain/162/administrative%20handbook/procedures/3.61_CAR_Training_1718.pdf

Federal and State Guidance Documents:

Uniform Grant Guidance (UGG)

<https://www2.ed.gov/policy/fund/guid/uniform-guidance/index.html>

The U.S. Education Department General Administration Regulations (EDGAR)

www.ed.gov/policy/fund/reg/edgarReg/edgar.html

Federal Grants Fiscal Guidance (California Department of Education)

<https://www.cde.ca.gov/fg/ac/ff/documents/federalgrantsfiscalguidance.pdf>