

FOR ELEMENTARY AND SECONDARY EDUCATION ACT (ESEA) PROGRAMS

Allowable Use of Funds Manual



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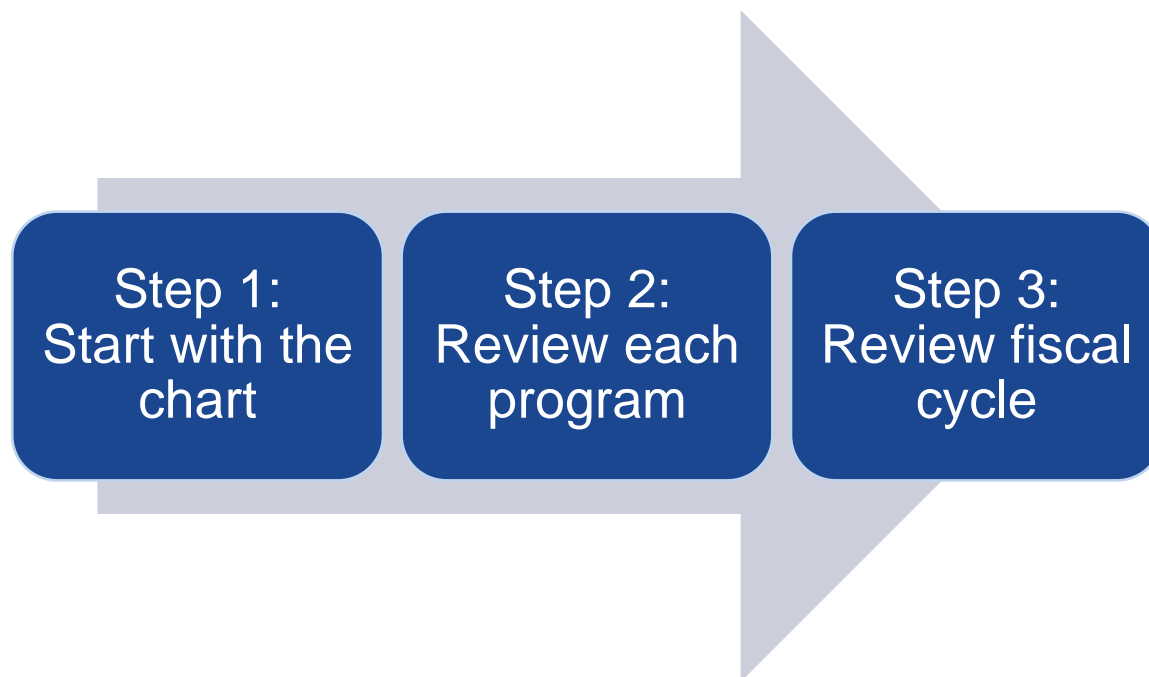
INTRODUCTION

The Idaho Department of Education Federal Programs Department must diligently work with Local Education Agency (LEA) programmatic and fiscal offices to ensure that federal grant funds are utilized in accordance to the Elementary and Secondary Education Act (ESEA).

All federally funded activities must meet: 1) program specific requirements and guidance as outlined in ESEA, as amended by the Elementary and Secondary Education Act (ESSA), 2) the *US Office of Management and Budget (OMB) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (2 CFR 200), and 3) Idaho specific requirements and guidance.

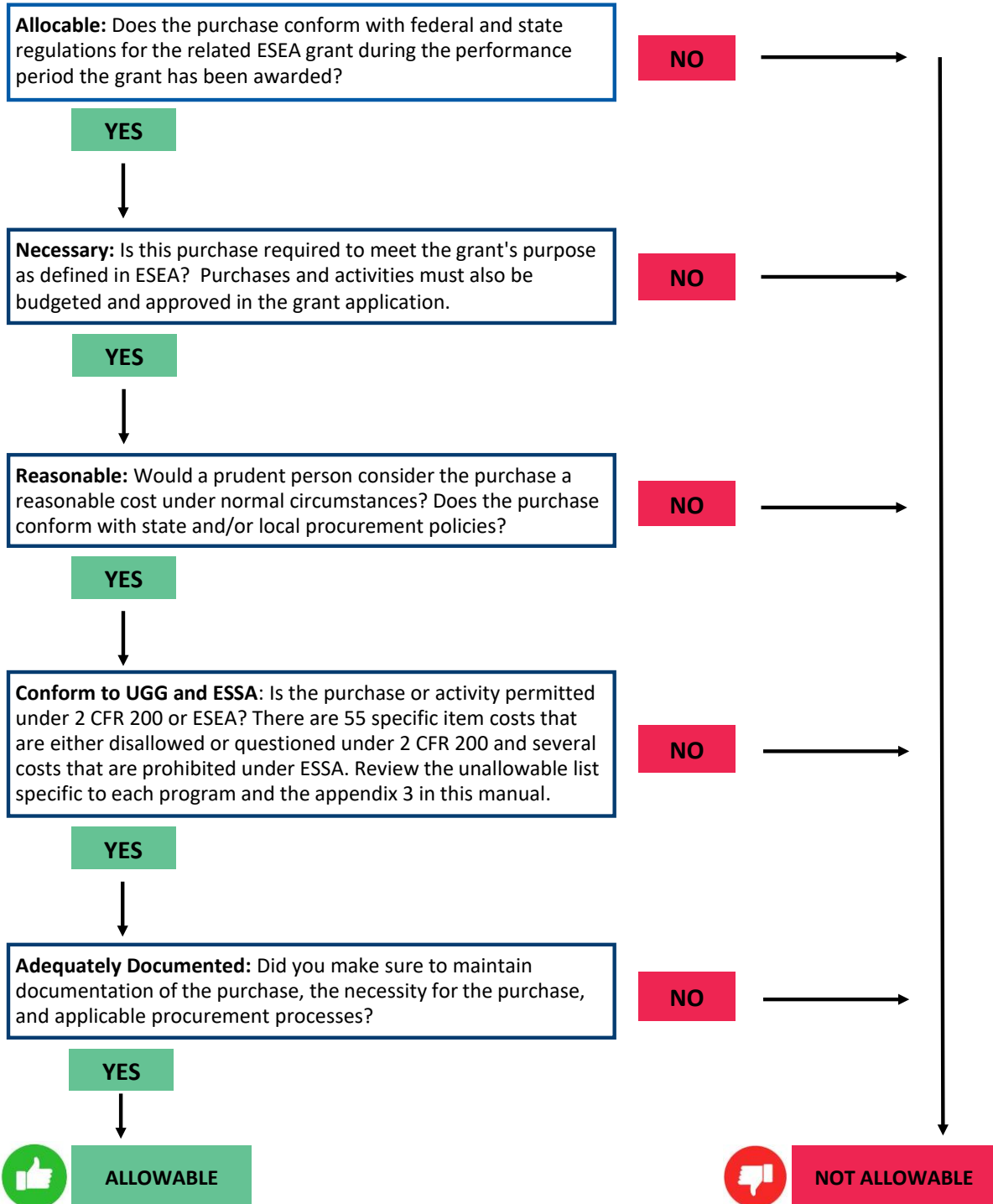
Please note that the Uniform Grant Guidance (UGG) recently underwent several significant revisions that were released on April 4, 2024. This manual does not reflect the newest changes, which may include changes to CFR reference numbers.

HOW TO USE THIS MANUAL



STEP 1: START WITH THE CHART

**I would like to use federal funds to pay for a purchase or activity.
Is this allowable?**



These are guiding questions to help determine allowability. Please refer to 2 CFR Part 200.

STEP 2: REVIEW EACH PROGRAM

After reviewing the allowability chart and determining an expense is allowable according to the Uniform Grant Guidance and Code of Federal Regulations, the next step would be to review the allowability of the expense according to the programmatic guidelines that follow. Each section has the purpose of the grant program, taken directly from ESEA, Supplement Not Supplant (SNS) provisions, if applicable, and allowable and unallowable uses of funds specific to each program. A list of Universal Questionable Expenditures and Universal Unallowable Expenditures is included in the appendices.

Pre-Approved Budget Plan: These lists are provided considering that all expenditures related to each program align with the approved budget and plan.

Title I-A: Improving Basic Programs

Purpose

The purpose of Title I-A is to provide all children with a significant opportunity to receive a fair, equitable, and high-quality education, and to close educational achievement gaps.

Title I-A provides supplemental funding to help low-income children served to meet the challenging State academic standards.

Supplement Not Supplant

Supplement Not Supplant (SNS): *This list is provided considering that an LEA has passed its SNS Methodology Test. Compliance with SNS is no longer tested through individual Title I-A costs, so the previous three presumptions no longer apply for both Schoolwide and Targeted Assistance Programs. The new Title I-A supplanting test focuses on methodology rather than the identification of individual costs. For more information, please review a separate Title I-A SNS manual located at <http://www.sde.idaho.gov/federal-programs/funding/files/fiscal/allowable/Supplement-not-Supplant-Manual.pdf>*

Title I-A Program Type

Two program models:

- Targeted Assistance School (TAS)
- Schoolwide Program (SWP)

Targeted Assistance Schools Program

A targeted assistance school program is available to any Title I-A eligible school. A school is Title I-A eligible if its low-income rate is 35%, or equal to or greater than the Local Education Agency (LEA) low-income average.

Identifying Title I-A Students in the Targeted Assistance Schools Program

Students identified as failing, or most at risk of failing to meet the challenging State standards are eligible to receive Title I-A services. Targeted assistance schools must determine which students will be served by identifying the students with the greatest need for assistance based on multiple, educationally related objective criteria. Children who are economically disadvantaged, children with disabilities, migrant children or English learners, are eligible for services on the same basis as other children.

Some children are automatically eligible:

- Children 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-A supported preschool)
- Migrant children who have received Title I-C services in the previous two years
- Children who are currently in a facility for neglected or delinquent children
- Homeless children

Required Set-Asides

Before distributing Title I-A allocations to schools, the LEA must reserve funds “off the top” of the LEA’s allocation for numerous purposes. The amount LEAs take off the top is known as a “set-aside”.

LEAs must reserve some Title I-A funds for the following required activities:

- 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. If the LEA has a mandatory set-aside, the amount will be pre-populated in the Consolidated Federal and State Grants Application (CFSGA) for that year.
- Parent and family engagement (required if the LEA receives \$500,000 or more of Title I-A funds). LEAs must reserve at least one percent, ninety percent of which must be distributed to schools. ESSA requires the LEA to use the set-asides funds for at least one of the following activities and strategies:
 - Supporting schools and nonprofit organizations in providing professional development for LEA and school personnel regarding parent and family engagement strategies, which may be provided jointly to teachers, principals, other school leaders, specialized instructional support personnel, paraprofessionals, early childhood educators, and parents and family members.
 - Supporting programs that reach parents and family members at home, in the community, and at school.
 - Disseminating information on best practices focused on parent and family engagement, especially best practices for increasing the engagement of economically disadvantaged parents and family members.
 - Collaborating, or providing subgrants to schools to enable such schools to collaborate, with community-based or other organizations or employers with a record of success in improving and increasing parent and family engagement.
 - Engaging in any other activities and strategies that the LEA determines are appropriate and consistent with such agency’s parent and family engagement policy.

Funding may also be used for additional parent and family engagement activities, but funds must be spent on at least one of these activities listed in the statute. For additional optional parent and family engagement activities, see Appendix 2.

- 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.

Required Set-Asides Summary

Neglected/Delinquent	Based on the formula (pre-populated in the CFSGA)
Family & Community Engagement	Allocation ≥ \$500,000 requires 1% set-Asides. 90% of that amount must go to schools. Optional set-aside if allocation is less than \$500,000.
Equitable Services for Private Schools	Title I-A Proportionate Share based on the number of eligible private school students in the LEA.

Optional Set-Asides

LEAs may also reserve funds for the following discretionary 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.
- Transportation for students in CSI schools if the LEA offers these students the option to transfer to another school. LEAs may reserve up to five percent of its allocation.
- Financial incentives and rewards to teachers in CSI or TSI schools for the purpose of attracting and retaining qualified and effective teachers. LEAs may reserve up to five percent of its allocation.
- 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-A program. LEAs may reserve up to 10% of the allocation to cover administrative costs. Additional information will be required if the total administration set-aside, including seniority pay differentials, exceeds 10% of the total allocation.
- LEA managed initiatives in Title I-A schools. Examples include extended learning time (before and after school programs, summer school, after school tutoring, advanced coursework; supplemental instructional materials for low-achieving students, including students with disabilities and English learners.

Optional Set-Aside Summary

Homeless Education	Based on need
Transportation for students in Comprehensive School Improvement	LEAs may reserve up to five percent (if the LEA offers students the option for students to transfer to another school).

Homeless Education	Based on need
Teacher Incentives	Up to 5% may be used to provide incentives & rewards to teachers to work in Title I-A schools identified for improvement.
Early Childhood Programs	LEAs have discretion over how much, if any, to reserve.
Transportation for Children in Foster Care	LEAs have discretion over how much, if any, to reserve.
Administrative Costs	Up to 10% of the allocation is allowed to administer the grant.
LEA Managed Incentives	Contracting with an outside provider

Eligible and Non-Eligible Expenditures - Homeless Set Aside

This list provides some examples of allowable uses of Title I-A Set-Asides and/or McKinney-Vento funds for students who meet the ESSA definition of homeless. These set-aside funds must only be used as a last resort when funds or services are not available from other private or public resources.

Line Item	Eligible Activities/Expenditures	Non-Eligible Activities/Expenditures
Educational Assistance	<ul style="list-style-type: none"> • Academic programs and educational support services • Tutoring services, especially in shelters or other locations where homeless students reside • Mentoring • Homework assistance • Before school, after school, and/or summer programs • Counseling services, domestic violence counseling, or violence prevention counseling • Intervention programs • Counseling services to address anxiety related to homelessness that is impeding learning • Extended learning time (before and after school, Saturday classes, summer school, etc.) to compensate for lack of quiet time for homework in shelters or other overcrowded living conditions 	
Supplies	<ul style="list-style-type: none"> • Basic and emergency supplies (e.g., books, backpacks, notebooks) 	

Line Item	Eligible Activities/Expenditures	Non-Eligible Activities/Expenditures
	<ul style="list-style-type: none"> • Clothing, shoes or uniform necessary to meet school's dress requirement • Medical and dental services • Eyeglasses and hearing aids • Food (to meet need during instructional time/activities) 	
Parent/Family Engagement	<ul style="list-style-type: none"> • Parent involvement oriented to reaching out to parents of homeless students • Trainings on rights of homeless children and youth 	
Removing Barriers	<ul style="list-style-type: none"> • Cost of GED diploma for parents participating in Head Start • Graduation fees, cap, and gown • Student fees required to participate in the general education program • Fees and costs associated with tracking, obtaining, and transferring records of homeless students • Fees for Advanced Placement (AP) and International Baccalaureate (IB) testing • Fees for college entrance exams (SAT, ACT) • GED testing for school-age students 	
Salaries	<ul style="list-style-type: none"> • Supporting the position of the liaison 	
Professional Development	<ul style="list-style-type: none"> • Liaison professional development 	
Other	<ul style="list-style-type: none"> • Outreach to identify the homeless population in shelters, motels, campgrounds • Coordination with other community agencies/programs • Homeless awareness activities • Data collection to assess the needs and progress of students in temporary living situations 	

Line Item	Eligible Activities/Expenditures	Non-Eligible Activities/Expenditures
Enrollment	<ul style="list-style-type: none"> • Birth certificates necessary to enroll in school • Immunizations 	
Transportation	<ul style="list-style-type: none"> • Defray excess cost of transportation to student’s school of origin • Fuel card 	

Considerations for Title I- A and English Learners

LEAs can use Title I-A allocations to identify and develop appropriate curriculum and instructional methods to meet the content learning and English language development needs of Title-I-A qualified ELs and to provide focused professional development for subject area knowledge 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-A qualified ELs.

These funds may also be used to extend learning time for all participating students, including Title I-A qualified ELs. Extended learning time may include extended day or after school programs, extended week (Saturday school), and/or extended year (summer school). 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 which will help qualified Title I-A EL students meet challenging grade appropriate State academic 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 EL students qualifying for services.

Eligible and Non-Eligible Expenditures for Title I-A

Line Item	Eligible Activities/Expenditures	Non-Eligible Activities/Expenditures
Program Administration Salaries	<ul style="list-style-type: none"> • Program Administrator/Grant Manager/Title I Coordinator (Title I portion of salary) • Data/Coordinator • Homeless Liaison 	<ul style="list-style-type: none"> • Entire salary unless the individual’s entire responsibility is only Title I related

Line Item	Eligible Activities/Expenditures	Non-Eligible Activities/Expenditures
	<ul style="list-style-type: none"> Salaries and benefits for all allocable FTEs approved in the grant application 	
Instructional/ Professional Staff	<ul style="list-style-type: none"> Title I Teacher – Reading or Math Specialist Instructional Coach Preschool/Early Childhood Education Program Staff Summer out-of-school time staff/before-after school/tutoring 	<ul style="list-style-type: none"> Time and work in non-Title I schools or with non-Title I students Paying for substitutes not provided in school plan Paying for substitutes for all teachers (Title I funds are supplemental)
Support Staff Salaries	<ul style="list-style-type: none"> Title I instructional paraprofessionals Parent and Family Engagement liaisons 	<ul style="list-style-type: none"> Time and work in non-Title I schools or with non-Title I Students
Stipends	<ul style="list-style-type: none"> Title I program administration Professional development Data analysis and improvement planning activities Parent and Family Engagement activities 	<ul style="list-style-type: none"> Stipends for time and/or activities already compensated as part of regular contractual duties
Benefits	<ul style="list-style-type: none"> Frings benefits such as insurance, PERSI, etc. Tuition fees for employees 	<ul style="list-style-type: none"> Volunteer contribution accounts
Contractual Services	<ul style="list-style-type: none"> Contracted instructors that meet state certification requirements (including equitable services in participating private schools) Professional development providers/presenters Consultants to enhance and support curriculum, instruction, and student services (instructional or behavioral) Dual or concurrent enrollment programs 	<ul style="list-style-type: none"> Substitutes for teachers not attending Title I funded training

Line Item	Eligible Activities/Expenditures	Non-Eligible Activities/Expenditures
	<ul style="list-style-type: none"> • Substitutes for teachers attending Title I professional development • Purchased services (contactors, capacity builders) • Grant administration activities 	
Supplies and Materials	<ul style="list-style-type: none"> • Supplies and materials to carry out Title I activities • Academic assessments to gauge impact of Title I initiatives • Computers and software for use by Title I students • Materials and refreshments for Title I Parent and Family Engagement activities/meetings (reasonable and necessary) • Supplies for students experiencing homelessness • Office supplies for administration of the grant • Technology supplies such as flash drives, paper, ink, and calculators • Incentives (may be considered if educationally related, nominal in price and tied to learning goals) • After school snacks • Food and beverage for conferences and meetings (must meet specific requirements in order to be allowable) • Parent and family engagement activities • Recognition awards and incentives such as certificates, plaques, ribbons, small trophies or instructional related items to be used in the classroom, such as pens or pencils, which are tied 	<ul style="list-style-type: none"> • Supplies and materials for non-Title I schools and students • Alcohol, gifts, awards, fundraising costs, gift cards, etc. • Souvenirs, memorabilia, and promotional gifts, such as T-shirts, caps, cups, etc. • Cash awards • Extra-curricular activities/fees • T-shirts • Gift cards • Meals to encourage participation • Student of the month rewards • Assemblies not tied to the purpose of Title I-A • Bouncy House/carnival supplies • Grandparent/Veterans appreciation programs • Fieldtrips not tied to curriculum • Entertainment events or fieldtrips not tied to curriculum • End of year celebrations • Staff appreciation items

Line Item	Eligible Activities/Expenditures	Non-Eligible Activities/Expenditures
	to instructional strategies and activities, and obtained at a minimal cost	
Equipment	<ul style="list-style-type: none"> • Computer hardware/software to support student instruction, such as laptops, smart boards, mobile computer labs, iPads • Technology 	<ul style="list-style-type: none"> • Hardware/software for non-Title I schools • Technology that is not tied to an allowable activity, program, or intervention
Travel/Conference/Course Registration	<ul style="list-style-type: none"> • Professional development registration, lodging, meals, and travel costs engaged in Title I activities • Course reimbursement to advance Title I initiatives • Training for school staff to increase collaboration with parents or support family engagement strategies • Field trips tied to curriculum, including renting a bus and/or paying for gas (if needed) • Travel reimbursements consistent with the LEA’s travel policy 	<ul style="list-style-type: none"> • Food and beverage during staff development • Professional development for non-Title I schools or outside of education • Credit courses not specific to Title I • The cost of transporting students to or from Federal grant activities. LEA and schools may not charge the grant for costs incurred in transporting students to and from the regular school day.
Other Costs	<ul style="list-style-type: none"> • Providing eligible students with a well-rounded education by ensuring all students access to an enriched curriculum and educational experience • Access to advanced coursework • Educational memberships/subscriptions • Transportation costs to allow student access to Title I related initiatives including educational stability for homeless or students in foster care • Printing/copying for Title I related activities 	<ul style="list-style-type: none"> • Advertising and public relations—this includes community relations and means those activities dedicated to maintaining the image of the LEA or favorable relations with the community or public • Entertainment • General costs and expenses of school board or superintendent • Screening assessments for students who are not yet Title I participants in a Targeted Assistance Program

Line Item	Eligible Activities/Expenditures	Non-Eligible Activities/Expenditures
	<ul style="list-style-type: none"> • Space rental for Title I related activities • Shipping costs on an allowable purchase 	<ul style="list-style-type: none"> • Paying for staff whose salary would normally be paid with General Funds • Incentives or items used as incentives to participate in a program
Indirect Costs	<ul style="list-style-type: none"> • District Indirect Cost Rates 	<ul style="list-style-type: none"> • Indirect cost rate greater than the percentage assigned to district

Unallowable Specifically Related to Title I-A

Unallowable activities include, but are not limited to:

- Expenditures that do not serve the purpose of the Title I-A program
- Expenditures in a *non*-Title I-A school. For example, LEA-level activities may only use Title I-A funds for Title I-A served schools.
- Expenditures for *all* students in a Targeted Assistance Program School
- Unreasonable, unnecessary costs

Questionable Universal Expenditures

- This list is applicable to all Federal Programs (See Appendix 4)

Unallowable Universal Expenditures

- This list is applicable to all Federal Programs (See Appendix 5)

Please note: This is not an exhaustive list and excess costs are subject to providing supporting documentation.

Title I-A School Improvement

Purpose

LEA may use section 1003 (Comprehensive Support & Intervention for Underperforming Schools [CSI UP]) funds for any activity it determines (and the SEA agrees) will help a school identified for comprehensive or targeted support and improvement to increase student outcomes and close educational achievement gaps.

Supplement Not Supplant

Supplement Not Supplant (SNS): This list is provided considering that an LEA has passed its SNS Methodology Test. Compliance with SNS is no longer tested through individual Title I-A costs, so the previous three presumptions no longer apply for both Schoolwide and Targeted Assistance Programs. The new Title I-A supplanting test focuses on methodology rather than the identification of individual costs. For more information, please review a separate Title I-A SNS manual located at <http://www.sde.idaho.gov/federal-programs/funding/files/fiscal/allowable/Supplement-not-Supplant-Manual.pdf>

Spending Options

Activities supported with section 1003 (CSI UP) funds must be consistent with a school's comprehensive Schoolwide/Improvement Plan (SWIP), which must be approved by the SEA prior to spending authority.

Eligible and Non-Eligible Expenditures for Title I-A School Improvement

Line Item	Eligible Activities/Expenditures	Non-Eligible Activities/Expenditures
Professional Development	<ul style="list-style-type: none">• Cost of a presenter/trainer for on-site PD• Mileage/travel costs of the presenter for on-site PD• Travel/Lodging & costs related to off-site PD including registration fees & mandatory membership fees• Meals based on a per diem for PD occurring off-site	<ul style="list-style-type: none">• Meals (see Appendix 3)
Parent and Family Engagement Activities	<ul style="list-style-type: none">• Activity supplies needed to participate in an event• Printed materials or resources• Light refreshments	<ul style="list-style-type: none">• Meals (see Appendix 3)

Line Item	Eligible Activities/Expenditures	Non-Eligible Activities/Expenditures
Salaries / Stipends	<ul style="list-style-type: none"> Any FTE approved in the SWIP within the 3-year cohort of school improvement Stipends to staff for summer work related to the goals in the SWIP Stipends for staff on the leadership team to carry out the SWIP for time outside their contract 	<ul style="list-style-type: none"> FTEs outside the 3-year cohort of school improvement Staff not assigned to the school identified for school improvement
Evidence-based interventions	<ul style="list-style-type: none"> Supplemental curriculum materials related to ELA or Math & any manipulatives to fully implement the program Software programs for interventions during the 3-year cycle of school improvement Technology needed to implement intervention programs 	<ul style="list-style-type: none"> Continued purchase of software programs after the 3-year cohort of school improvement
Instructional Support	<ul style="list-style-type: none"> Coaches contracted to help teachers improve instruction Update ELA or math curriculum Stipends to teachers for after school tutoring/interventions if beyond their contract hours 	<ul style="list-style-type: none"> Instructional coaches serving schools not in school improvement Curriculum for schools not in school improvement
Questionable Expenditures Discuss with SEA prior to purchase	<ul style="list-style-type: none"> Flexible seating Social/emotional supports 	
Capital Outlays Note: Expenditures above \$5,000 must be approved by SEA prior to purchase	<ul style="list-style-type: none"> Creating a small intervention space out of a storage closet if no other space was available 	<ul style="list-style-type: none"> Remodeling existing structures & spaces

Unallowable Specifically Related to School Improvement

Unallowable activities include, but are not limited to:

- Expenditures that do not serve the purpose of the Title I-A School Improvement program as described in the SWIP and approved by the SEA
- Expenditures for schools **not** in a school improvement status
- Unreasonable, unnecessary costs

Questionable Universal Expenditures

- This list is applicable to all Federal Programs (See Appendix 4)

Unallowable Universal Expenditures

- This list is applicable to all Federal Programs (See Appendix 5)

Please note: This is not an exhaustive list and excess costs are subject to providing supporting documentation.

Title I-C: Education of Migratory Children

Purpose

(1) To assist States in supporting high-quality and comprehensive educational programs and services during the school year and, as applicable, during summer or intersession periods, that address the unique educational needs of migratory children.

(2) To ensure that migratory children who move among the States are not penalized in any manner by disparities among the States in curriculum, graduation requirements, and challenging State academic standards.

(3) To ensure that migratory children receive full and appropriate opportunities to meet the same challenging State academic standards that all children are expected to meet.

(4) To help migratory children overcome educational disruption, cultural and language barriers, social isolation, various health-related problems, and other factors that inhibit the ability of such children to succeed in school.

(5) To help migratory children benefit from State and local systemic reforms.

Supplement Not Supplant

Supplement Not Supplant (SNS): Title I-C funds are to provide supplementary services for migrant students. They cannot be used to supplant programs or services provided to all students (migrant students included) funded by the State, District, and other Federal funds. Other program services must be used before migrant funded services if available.

Eligible and Non-Eligible Expenditures for Title I-C

Line Item	Eligible Activities/Expenditures	Non-Eligible Activities/Expenditures
Salaries / Stipends	<ul style="list-style-type: none">• Migrant coordinator/director, family liaisons, teachers, and paraprofessionals• 1 hour of a teacher's pay to do additional interventions or instructional support for only migrant students• Migrant Summer School staff	<ul style="list-style-type: none">• A paraprofessional that is giving interventions to non-migrant students (see Incidental Inclusion)

Line Item	Eligible Activities/Expenditures	Non-Eligible Activities/Expenditures
Instructional Services	<ul style="list-style-type: none"> • Tutoring before and after school programs • Help OSY getting their GED • Migrant family literacy events • Migrant Family math events 	<ul style="list-style-type: none"> • Costs for non-migrant students to participate if it prevents migrant students to attend
Support services	<ul style="list-style-type: none"> • Advocacy for migrant children • Help finding Health, nutrition, and social services for migrant families • Transportation to local health providers • Cell phone/data reimbursement for family liaisons • Hotspots for migrant children 	<ul style="list-style-type: none"> • Cost of vaccines for a student • Cost of medical procedures
Supplies	<ul style="list-style-type: none"> • Backpacks & school supplies that are “in addition to” what is done for all students • Educational supplies to use for practice at home • Supplies related to completing MPOs • Supplies for recruiting out of school youth (OSY) • Supplies for PAC meetings (see appendix 2) • Summer school supplies • Laptop or iPad for liaison to complete COEs • Graduation cap and gown only if it’s a hindrance to graduation 	<ul style="list-style-type: none"> • Supplies purchased for all students • Yearbooks
Travel/ Transportation	<ul style="list-style-type: none"> • To attend PD opportunities, including registration fees, for migrant staff and liaisons • Mileage for liaison for recruiting efforts • Mileage to transport migrant parents to PAC meetings • To & from extracurricular activities for migrant students to participate 	<ul style="list-style-type: none"> • To and from extracurricular activities for migrant students to attend & watch • The state reimbursement portion of transportation

Line Item	Eligible Activities/Expenditures	Non-Eligible Activities/Expenditures
Misc.	<ul style="list-style-type: none"> Costs associated with hosting a bi-national teacher 	
Exceptions to “Unallowable Universal Expenditures”	<ul style="list-style-type: none"> Promotional items for Identification and Recruitment (ID&R) if useful in communicating about the program (CFR 200.421(b)(4)) Door prizes of educational merit, movie tickets, gift certificates if “nominal cost” to promote participation in PAC meetings that support the completion of MPOs First Aid supplies as part of support services needed Food for PAC meetings 	
Capital Outlays <i>Note: must be approved by SEA prior to purchase</i>	<ul style="list-style-type: none"> Bus/ vehicle purchase to be used by the Migrant program 	

Unallowable Specifically Related to Title I-C

Unallowable activities include, but are not limited to:

- Expenditures that do not serve the purpose of the Title I-C Program
- Expenditures for children **not** identified as Migrant children
 - Other than through Incidental Inclusion
 - There is a two-part test for what is allowed under incidental inclusion. First, allowing other children to participate in a migrant funded activity must not reduce the quality or quantity of the service to migrant children. Second, it must not increase the cost to the migrant program.
- Unreasonable, unnecessary costs

Please note: This is not an exhaustive list and excess costs are subject to providing supporting documentation.

Title I-D: Neglected, Delinquent, or At-Risk

Purpose

(1) to improve educational services for children and youth in local, tribal, and State institutions for neglected or delinquent children and youth so that such children and youth have the opportunity to meet the same challenging State academic standards that all children in the State are expected to meet; and

(2) to provide such children and youth with the services needed to make a successful transition from institutionalization to further schooling or employment; and

(3) to prevent youth who are at-risk from dropping out of school, and to provide dropouts, and children and youth returning from correctional facilities or institutions with a support system to ensure their continued education and the involvement of their families and communities.

Supplement Not Supplant

Supplement Not Supplant (SNS): *Subpart 1 and Subpart 2 funds must be used to provide services that supplement, not supplant, those services that would, in the absence of Subpart 1 and Subpart 2 funds, be provided to children participating in the regular school educational program. However, the funds may be used to increase the total number of hours of instruction in any subject area that students receive with State or local funds.*

Subpart 1

Under SEA programs (Title I, Part D, Subpart 1), States receive formula funds based on the number of children in State-operated institutions and per-pupil educational expenditures. Each State's allocation is generated by annual child counts in State juvenile institutions that provide at least 20 hours of instruction from nonfederal funds and adult correctional institutions that provide 15 hours of instruction a week. The SEA then makes subgrants to State agencies based on their proportional share of the State's adjusted enrollment count of neglected or delinquent children and youth.

Subpart 2

Under local educational agencies (Title I, Part D, Subpart 2), the SEA awards subgrants to LEAs who have “high numbers or percentages of children and youth residing in locally operated correctional facilities for children and youth (including facilities involved in community day programs)” (Section 1422(a)). The LEA must have within their district boundaries, a facility for delinquent children and youth, which is defined as “a public or private residential facility for the care of children who have been adjudicated to be delinquent or in need of supervision” (Subpart 3: Section 1432(4)(B)).

Spending Options

All agencies that receive Part D funds are required to:

1. Meet the educational needs of children and youth who are N or D and assist in the transition of these students from residential facilities to community-based programs;
2. Ensure that these students have the same opportunities to achieve as students in regular community schools;
3. Annually evaluate the program and disaggregate data on participation by gender, race, ethnicity, and age; and use evaluation data to plan and improve subsequent programs for participating children and youth.

Subpart 1

State Agencies (SA) receiving Title I-D Subpart 1 grants must use these funds to

- Support educational services to children and youth identified by the LEA as failing, or most at-risk of failing, to meet the State’s challenging academic content and student academic achievement standards
- *Supplement* and improve the quality of educational services provided to these children and youth by the LEA, *or*
- Serve all children in, and upgrade the entire educational effort of, that institution or program, as approved in the budget and plan for that institution or program

Subpart 1 Transition Funds: Section 1418 of ESEA requires that each SA reserve not less than 15 percent or more than 30 percent of the amount it receives in any year under Subpart 1 to support “transition services” for these children and youth.

Eligible and Non-Eligible Expenditures for Title I-D, Subpart 1

Line Item	Eligible Activities/Expenditures	Non-Eligible Activities/Expenditures
<p>Equipment</p>	<ul style="list-style-type: none"> • Acquire equipment that help children/youth to meet challenging state academic content and student achievement standards and to cover costs of meeting the evaluation requirements of section 9601 of ESEA 	<ul style="list-style-type: none"> • Teachers, para-educators, staff, counselors, or other employees not directly providing services or instruction to eligible students in Part D eligible programs or facilities

Line Item	Eligible Activities/Expenditures	Non-Eligible Activities/Expenditures
Services and Materials	<ul style="list-style-type: none"> • Pay the necessary and reasonable costs to provide services including reading, mathematics, language arts and vocationally oriented programs that include academic classroom instruction so long as these are supplementary services and materials • Needed educational materials and equipment for instruction, including books, computers, audiovisual equipment and supplies, and classroom materials for industrial arts and vocational training 	
Salaries	<ul style="list-style-type: none"> • Hire additional teachers, aides, educational counselors, and other staff members to provide additional instruction in areas of greatest need • Hire transitional coordinators or buy new equipment to assist students' transitions [e.g., purchasing scanners to scan the individualized education program (IEP) documents] 	
Training	<ul style="list-style-type: none"> • Train teachers, aides and other staff who are actively involved in providing services 	
Parent Engagement	<ul style="list-style-type: none"> • Work with parents to secure their assistance in improving their children's and youth's educational achievement and, as appropriate, preventing further involvements in delinquent activities 	

Line Item	Eligible Activities/Expenditures	Non-Eligible Activities/Expenditures
Transition Services	<ul style="list-style-type: none"> • Pupil services, including counseling, psychological, and social work services designed to meet the needs of children and youth who are N or D • Services of in-school advocates to act on behalf of individual children and youth who are N or D • Tutoring and mentoring • Reentry orientation programs, including transition centers and reentry centers in high schools, local vocational education programs, GED preparation programs offered by community colleges, or entrance into job training programs • Instruction and training at alternative schools and learning centers • Parental involvement activities and parent counseling 	

Subpart 2

An LEA receiving Subpart 2 funds may use the funds to operate programs that involve collaboration with locally operated facilities with which the LEA has established formal agreements regarding the services to be provided:

- To carry out high-quality education programs that prepare children and youth to complete high school, enter training or employment programs, or further their education
- To provide activities that facilitate the transition of such children and youth from the correctional program in an institution to further education or employment
- To operate dropout prevention programs in local schools for children and youth who are at-risk of dropping out or youth returning from correctional facilities

An LEA may also use Subpart 2 funds, as appropriate, for:

- Dropout prevention programs that serve at-risk children and youth. An at-risk child or youth means a school-aged individual who is at-risk of academic failure, has a drug or alcohol problem, is pregnant or is a parent, has previously come into contact with the

juvenile justice system, is at least 1 year behind the expected grade level for the age of the individual, is a migrant or an immigrant, has limited English proficiency, is a gang member, has previously dropped out of school, or has a high absenteeism rate at school.

- Coordination of health and social services for children and youth who are at-risk (e.g., day care, drug and/or alcohol abuse counseling and mental health services)
- Special programs that meet the unique academic needs of children and youth who are at-risk, including vocational and technical education, special education, and college/career counseling
- Programs providing mentoring and peer mediation
- Program administration or program coordination if it is reasonable and necessary and the activities have a clear and direct effect on the improvement of services for students

Subpart 2 Transition Funds: An LEA receiving Subpart 2 funds must use a portion of its funds to operate a dropout prevention program for students returning from a locally operated correctional facility. NOTE: An LEA that serves a school operated by a locally operated correctional facility, in which more than 30 percent of the children and youth attending the school will reside outside the boundaries served by the LEA upon leaving the facility, is not required to operate a dropout prevention program within the school and may use all of its Subpart 2 funds for programs in locally operated correctional facilities, provided that those facilities have a formal agreement with the LEA.

Eligible and Non-Eligible Expenditures for Title I-D, Subpart 2

Line Item	Eligible Activities/Expenditures	Non-Eligible Activities/Expenditures
<p>Salaries</p>	<p>Teachers, para-educators, staff, counselors providing supplemental instruction/services directly with the students including:</p> <ul style="list-style-type: none"> • Teachers for supplemental instruction; including CTE teachers • Paraeducators; teacher aides • Guidance counselor; social worker or school psychologist • Tutors • Transition coordinator or transition staff • Substitutes for positions funded by Title I-D • Data staff directly related to Part D eligible funded facilities • Clerical and/or administrators directly related to Part D eligible funded facilities – supplemental only • Coordination of health and social services for eligible students in Part D programs, facilities, or schools • Provide mentoring and/or peer mediation for eligible Part D students 	<ul style="list-style-type: none"> • Teachers, para-educators, staff, counselors, or other employees not directly providing services or instruction to eligible students in Part D eligible programs, schools, or facilities
<p>Professional Development</p>	<p>Cost related to ongoing, sustained professional development for Part D eligible programs, facilities, and staff including:</p> <ul style="list-style-type: none"> • Professional development for teachers and staff who work directly with Part D eligible students; including counselors, administrators, data specialists • Conference fees, travel and hotel costs, including meals (if not included) adhering to state and federal travel guidelines • Educational consultants 	<ul style="list-style-type: none"> • Professional Development for any employee not working directly with Part D eligible programs, schools, or facilities • Travel not directly related to the purpose and eligible Part D programs, staff, teachers, or administrators • Adult correctional institutions cannot operate institution-wide programs/projects

Line Item	Eligible Activities/Expenditures	Non-Eligible Activities/Expenditures
	<ul style="list-style-type: none"> • Materials, supplies, or equipment for use that is necessary and reasonable for Part D eligible programs <p>Transition Services</p> <ul style="list-style-type: none"> • Successful reentry to post-secondary education, Career Technical Education training programs, attend college or university courses for those who have received a regular high school diploma or its equivalent • Essential services: personal, career, academic, and counseling services; job placement; assistance for financial aid applications and placement/entrance services for college or university programs; counseling services • Transition services from the State institution to the student’s home school of residence • Dropout prevention programs that serve at-risk students who are eligible for Part D services or youth returning from correctional facilities 	

Line Item	Eligible Activities/Expenditures	Non-Eligible Activities/Expenditures
Supplies	Supplies, materials, equipment for instruction, training, transition, and employment for the students being served in Part D eligible funded programs and activities	<ul style="list-style-type: none"> • Any supplies, materials, equipment, not directly related to Part D eligible programs or services • Required textbooks • Promotional items • Clothing and uniforms • Cell phones for personal use • Student gifts, prizes, cash awards, gift cards, entertainment, recreation, or social events
Parent Engagement	<ul style="list-style-type: none"> • Cost for educationally related activities, materials, supplies, childcare, and light refreshments 	<ul style="list-style-type: none"> • Full meals for parent engagement activities or for students
Targeted or special programs and services for students	<ul style="list-style-type: none"> • CTE, career counseling, entrepreneurship education, and financial aid assistance for postsecondary education • GED preparation • Social-emotional • Trauma • Restorative Justice 	<ul style="list-style-type: none"> • Costs associated with required annual State educational testing requirements
	<p>Defray costs for:</p> <ul style="list-style-type: none"> • Entrance exams • Placement tests • Dual credit enrollment • CTE • Course offerings not offered by district/school 	<ul style="list-style-type: none"> • Online college courses for students not dually enrolled in high school or earning a high school diploma
Equipment/Repairs		<ul style="list-style-type: none"> • Building maintenance or repairs • Equipment for daily operation of a school or facility

Please note: This is not an exhaustive list and excess costs (supplies, travel, etc.) are subject to providing supporting documentation.

Title II-A Supporting Effective Instruction

Purpose

In general, Title II-A funds can be used to provide supplemental activities that strengthen the quality and effectiveness of teachers, principals, and other school leaders. The purpose of Title II-A is to:

Increase student achievement consistent with State standards

Improve the quality and effectiveness of teachers, principals, and other school leaders

Increase the number of teachers, principals, and other school leaders who are effective in improving student academic achievement in schools

Provide low-income and minority students greater access to effective teachers, principals, and other school leaders

Supplement Not Supplant

Supplement Not Supplant (SNS): *Title II-A funds activities must be supplemental. In Title II-A supplanting is presumed when:*

- *An LEA uses Title II-A funds to pay for an activity that is required by State or local law, or*
- *An LEA uses Title II-A funds to pay for an activity is supported with State or local funds the prior year.*

Spending Options

LEAs can use Title II-A funds for a wide range of activities to support the quality and effectiveness of teachers, principals, and other school staff. Activities supported by Title II-A funds must:

- Be consistent with Title II-A's purpose (see above)
- Address the learning needs of all students, including children with disabilities, English learners, and gifted and talented students

LEAs must prioritize Title II, Part A funds to schools that:

- Are implementing comprehensive support and improvement activities and targeted support and improvement activities, **and**
- Have the highest percentage of children counted under section 1124(c) (these are primarily low-income children)

Eligible and Non-Eligible Expenditures for Title II-A

Line Item	Eligible Activities/Expenditures	Non-Eligible Activities/Expenditures
Salary for Instructional/ Professional staff	<ul style="list-style-type: none"> • Instructional Coach • Data or MTSS coach • Class size reduction teacher • Curriculum/Assessment alignment work (stipend) • Planning/facilitating supplemental II-A professional development • Substitute teachers for staff attending Title II-A professional development 	<ul style="list-style-type: none"> • Salaries for regular classroom teacher unless class size reduction teacher • Paraprofessional salary • Substitute teachers for staff for teacher absences NOT associated with Title II-A professional development
Salary for Administrative staff	<ul style="list-style-type: none"> • Costs associated with managing the Title II-A grant 	
Stipends for staff	<ul style="list-style-type: none"> • Mentor • Mentee • Leadership team • Curriculum/Assessment alignment work • Planning/facilitating supplemental II-A professional learning activities • Additional pay for attending professional development outside the regular contract • Recruiting/retaining high performing staff • Recruiting/retaining hard to fill positions • Additional coursework associated with hard to fill positions and/or to add an endorsement 	
Purchased Services	<ul style="list-style-type: none"> • Consultants to provide professional learning to improve content knowledge or classroom practice of teachers, principals, and other school leaders • Consultants to improve student behavior in the classroom and identify early and appropriate interventions to help students with special needs 	<ul style="list-style-type: none"> • Substitute teachers for staff for teacher absences NOT associated with Title II-A professional learning activities • Consultants for trainings, such as first aid or CPR training • Background checks • Fingerprinting fees

	<ul style="list-style-type: none"> • Consultants to provide training to improve content knowledge or classroom practice of paraprofessionals • Substitutes for teachers, paraprofessionals, principals, or other school leaders to attend Title II-A professional learning activities • Tuition for paraprofessionals in a state-approved teacher preparation program, including alternative routes • Tuition for teachers in a state-approved principal preparation program, including alternative routes • Parapro assessment fees • Praxis assessment fees for a teacher to become certified in an additional subject area 	<ul style="list-style-type: none"> • Accreditation fees
Supplies and Materials	<ul style="list-style-type: none"> • Professional learning activity supplies such as chart paper, markers, sticky notes, etc. • Printing or copying for professional learning activities • Supplies or materials to be used strictly for professional learning such as books and/or instructional resources 	<ul style="list-style-type: none"> • Curriculum purchases, including teachers manuals • Classroom supplies and materials • Computers for students or staff • Any supplies or materials not directly connected to Title II-A funded professional learning activities
Travel	<ul style="list-style-type: none"> • Conference registration for Title II-A funded professional learning activities • Expenses for transportation, lodging, and per diem as long as the costs are reasonable and necessary while in travel status for professional learning activities 	<ul style="list-style-type: none"> • Reimbursing meals per receipt while in travel status for professional learning activities
Other costs	<ul style="list-style-type: none"> • Professional learning memberships or subscriptions • Advertising to recruit hard to fill positions • Rental for venue for professional learning activities ONLY when free facilities are not available 	<ul style="list-style-type: none"> • Venues for staff “retreats” • Lunch or snacks for staff for staff day • Lunch or snacks for staff for parent-teacher conferences

	<ul style="list-style-type: none"> • Working lunch ONLY for approved Title II-A activities with agenda, sign in sheet, etc. (within the allowed per diem and meeting all state and federal requirements) 	
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Unallowable Specifically Related to Title II-A

Unallowable activities include, but are not limited to:

- Regular teacher salaries
- Regular core (curriculum) classroom supplies for students
- Background check fees or fingerprinting fees
- Benefits of stipends are limited to FICA and PERSI. Benefits covered through the regular contract (health, medical, sick, etc.) cannot be paid out on stipends.
- Accreditation fees are not allowable (Accreditation is a State requirement and therefore cannot be funded with Title II-A funds. The only fees or dues that may be funded with Title II-A funds would be associated with memberships that are optional and which would not be paid in the absence of Federal funds. An example would be an administrator’s membership in something like IASA).
- Assessment fees, required by the State
- Curriculum supplies are not allowable
- Capital objects, such as computers, iPads, software, etc.
- Food and/or supplies for activities which are **not** funded with Title II-A funds
- Under ESSA and the “well-rounded education” language, Title II-A funds can be used for the *allowable* training itself, but not the equipment
- An LEA used Title II-A funds to pay for an activity that is required by Federal, State or local law (supplanting)
- An LEA used Title II-A funds to pay for an activity is supported with State or local funds the prior year (supplanting)

Please note: This is not an exhaustive list and excess costs are subject to providing supporting documentation.

Title III-A English Language Acquisition

Purpose

To help ensure that English learners attain English proficiency, develop high levels of academic achievement in English, and can meet the same challenging State academic standards that all children are expected to meet

To assist teachers, school leaders, State educational agencies, and local educational agencies in establishing, implementing, and sustaining effective language instruction educational programs designed to assist in teaching English learners

To assist teachers, school leaders, State educational agencies, and local educational agencies to develop and enhance their instructional capacity to provide effective instructional programs designed to prepare English learners to enter all-English instructional settings

To promote family and community participation in language instruction educational programs for the parents, families, and communities of English learners

Supplement Not Supplant

Supplement Not Supplant (SNS): Title III-A funds activities must be supplemental. In Title III-A supplanting is presumed when:

- An LEA uses Title III-A funds to provide services the LEA is required to make available under other laws or
- An LEA uses Title III-A funds to provide services the LEA paid for with State or local funds the prior year.

Required Activities

Language Instruction Educational Program (LIEP)

To assist State educational agencies and local educational agencies to develop and enhance their capacity to provide and sustain high-quality instructional programs designed to prepare English learners to enter all-English instruction settings.

Family and Community Engagement Activities

LEAs are required to provide or strengthen and increase family and community engagement in programs that serve ELs using Title III funds.

Professional Development

To provide high-quality professional development to classroom teachers (including teachers in classroom settings that are not the settings of language instruction educational programs), administrators, and other school personnel.

Eligible and Non-Eligible Expenditures for Title III-A

Line Item	Eligible Activities/Expenditures	Non-Eligible Activities/Expenditures
Identification & Screening		<ul style="list-style-type: none"> • LEAs may not use Title III-A funds to administer the annual EL assessment used to identify and place students. (Salaries for any assessment related work) • LEAs may not use Title III-A funds for purposes relating to the identification of ELs
Salaries & Benefits	<ul style="list-style-type: none"> • Services that occur before and after school such as tutoring for English language acquisition • Summer school programming for EL students • Bilingual/ESL coaches to provide professional development and mentor and coach teachers who are working directly with EL students 	<ul style="list-style-type: none"> • LEAs may not use Title III-A funds to provide regular core language instruction (English Teacher or English as a second language teacher, general substitute teacher) • LEAs may not use funds to translate documents for parents (translation or interpretation fees)
Instructional Materials	<ul style="list-style-type: none"> • Improving the instructional program for ELs by upgrading supplemental curricula, instructional materials, and educational software • Developing and implementing effective and supplemental preschool, elementary school, or secondary school language instruction educational programs that are coordinated with other relevant programs and services • Improving the instruction of ELs with a disability, by providing for: the acquisition or development of educational 	<ul style="list-style-type: none"> • LEAs may not use funds to translate documents for parents (translation or interpretation fees) • LEAs may not use funds to purchase instructional materials being used in the regular core language instructional program

Line Item	Eligible Activities/Expenditures	Non-Eligible Activities/Expenditures
	<p>technology or instructional materials</p> <ul style="list-style-type: none"> • Educational field trips if such a trip is part of high-quality language instruction educational programs/activities (buses and admission fees) 	
Professional Development	<ul style="list-style-type: none"> • Staff training to improve instruction for EL students, which should include all personnel who serve EL students • Stipends for teachers to assist in completing and obtaining bilingual/ESL endorsements. 	
Family Engagement	<ul style="list-style-type: none"> • Providing community participation programs, family literacy services, family outreach and training activities to ELs and their families to improve the English language skills of ELs • Family and Community Engagement activities including literacy and parenting classes (not regular family engagement meetings which are required by the State or a part of Title I-A) • For speakers who conduct informational sessions for families, with topics such as, but not limited to, enhancing student language acquisition and mastery of core academic subjects • Districts may purchase supplemental instructional materials to support English language learning in the home. Materials and books on parenting skills may also be purchased. 	

Line Item	Eligible Activities/Expenditures	Non-Eligible Activities/Expenditures
	<ul style="list-style-type: none"> A family liaison can be hired or contracted to enhance ongoing family engagement in school activities, committees, and functions 	
Career & College Readiness	<ul style="list-style-type: none"> Offering dual or concurrent enrollment programs or courses designed to help ELs achieve success in postsecondary education 	

Title III-A Immigrant Eligible and Non-Eligible Expenditures

Line Item	Eligible Activities/Expenditures	Non-Eligible Activities/Expenditures
Salaries & Benefits	<ul style="list-style-type: none"> Recruitment of and support for personnel, including teachers and paraprofessionals who have been specifically trained, or are being trained, to provide services to immigrant children and youth Tutors, mentoring, and academic or career counseling for immigrant children and youth 	<ul style="list-style-type: none"> LEAs may not use Title III-A Immigrant funds to provide regular core language instruction (English Teacher or English as a second language teacher, general substitute teacher)
Instructional Materials	<ul style="list-style-type: none"> Identification, development, and acquisition of curricular materials, educational software, and technologies to be used in the program Basic instruction services that are directly attributable to the presence of immigrant children and youth in the LEA Costs of providing additional classroom supplies Costs of transportation, or such other costs as are directly 	<ul style="list-style-type: none"> LEAs may not use funds to translate documents for parents (translation or interpretation fees) LEAs may not use funds to purchase instructional materials being used in the regular core language instructional program

Line Item	Eligible Activities/Expenditures	Non-Eligible Activities/Expenditures
	<p>attributable to such additional basic instruction services</p> <ul style="list-style-type: none"> • Other instruction services that are designed to assist immigrant children and youth to achieve in elementary and secondary schools in the U.S., such as programs of introduction to the educational system and civics education • Translation tools and programs being used specifically to support immigrant students in instruction 	
<p>Family Engagement</p>	<ul style="list-style-type: none"> • Family literacy, parent and family outreach, and training activities designed to assist parents and families to become active participants in the education of their children • Activities, coordinated with community-based organizations, institutions of higher education, private sector entities, or other entities with expertise in working with immigrants, to assist parents and families of immigrant children and youth by offering comprehensive community services 	<ul style="list-style-type: none"> • Title III-A family engagement follow the same unallowable expenses as Title I-A family engagement allowable and unallowable expenses

Unallowable Specifically Related to Title III-A

- LEAs may **not** use Title III-A funds to meet its civil rights obligations to EL students
 Examples of civil rights obligations:
 - Identify and assess all potential EL students in a timely, valid, and reliable manner

- Provide EL students with a language assistance program that is educationally sound and proven successful, consistent with *Castañeda v. Pickard* and the U.S. Supreme Court decision in *Lau v. Nichols*
- Provide sufficiently well prepared and trained staff and support the language assistance programs for EL students
- Ensure that EL students have equal opportunities to meaningfully participate in all curricular and extracurricular activities
- Avoid unnecessary segregation of EL students
- Ensure that EL students who have or are suspected of having a disability under the Individuals with Disabilities Education Act (IDEA) or Section 504 of the Rehabilitation Act of 1973 are identified, located, and evaluated in a timely manner and that the language needs of students who need special education and disability-related services because of their disability are considered in evaluations and delivery of services

Questionable Universal Expenditures

- This list is applicable to all Federal Programs (See Appendix 4)

Unallowable Universal Expenditures

- This list is applicable to all Federal Programs (See Appendix 5)

Please note: This is not an exhaustive list and excess costs are subject to providing supporting documentation.

Title IV-A Student Support and Academic Enrichment

Purpose

To improve students' academic achievement by increasing the capacity of States, local educational agencies, schools, and local communities to:

- (1) provide all students with access to a well-rounded education;*
- (2) improve school conditions for student learning; and*
- (3) improve the use of technology in order to improve the academic achievement and digital literacy of all students.*

Supplement Not Supplant

Supplement Not Supplant (SNS): *Title IV-A funds activities must be supplemental. In Title IV-A supplanting is presumed when:*

- An LEA uses Title IV-A funds to pay for an activity that is required by Federal, State or local law*
- An LEA uses Title IV-A funds to pay for an activity that is supported with State or local funds the prior year.*

Funding Obligations

Districts with a Title IV allocation of \$30,000 or more must:

- Use at least 20% of Title IV funds on activities to support well-rounded education
- Use at least 20% of Title IV funds on activities to support safe and healthy students
- A portion of fund on activities to support the effective use of technology, AND of this portion, no more than 15% can be used on technology devices, equipment, software and digital content

Eligible and Non-Eligible Expenditures for Title IV-A

Line Item	Eligible Activities/Expenditures	Non-Eligible Activities/Expenditures
Program Administration / Salaries	<ul style="list-style-type: none">• Program Administrator/Grant Manager/Title IV Coordinator	<ul style="list-style-type: none">• Entire salary unless the individual's entire responsibility is Title IV related

Line Item	Eligible Activities/Expenditures	Non-Eligible Activities/Expenditures
Instructional / Professional Staff / Support Staff	<ul style="list-style-type: none"> • School Counselor • School Resource Officer • Behavior support positions/mentoring • Before-after school/tutoring • Technology coach • Portion of salary of support staff (business manager, bookkeeper) dedicated to Title IV 	<ul style="list-style-type: none"> • Medical related services • Time and work outside of Title IV related activities • SRO training or weapons • Entire salary unless the individual's entire responsibility is Title IV
Benefits	<ul style="list-style-type: none"> • Fringe benefits related to salary for Title IV portion of staff salary 	<ul style="list-style-type: none"> • Volunteer contribution accounts
Stipends	<p>For staff to coordinate, implement activities, and/or engage in high-quality professional development related (but not limited) to the following activities:</p> <ul style="list-style-type: none"> • Bullying prevention/intervention • Safe and supportive schools • Service-learning and civic engagement • Social and emotional learning • Emergency management planning • Comprehensive substance abuse prevention • Designing and implementing a locally tailored plan to reduce exclusionary discipline practices and promote positive behavioral approaches • Reducing chronic absenteeism • Developing and/or offering accelerated coursework (e.g., Advanced Placement courses) 	<ul style="list-style-type: none"> • Stipends for time and/or activities already compensated as part of regular contractual duties
Contractual Services	<ul style="list-style-type: none"> • Professional development a providers/presenters related to Title IV programming • Consultants to enhance and support curriculum, instruction, and student services • Dual or concurrent enrollment programs 	<ul style="list-style-type: none"> • Substitute teachers not attending Title IV aligned training • CPR training for staff or students

Line Item	Eligible Activities/Expenditures	Non-Eligible Activities/Expenditures
	<ul style="list-style-type: none"> • Substitutes for teachers attending Title IV professional development 	
Supplies and Materials	<ul style="list-style-type: none"> • Supplies and materials to carry out Title IV activities • Academic assessments to gauge impact of Title IV initiatives • Supplies for students experiencing homelessness • Office supplies for administration of the gran • Technology supplies such as 3D printers, flash drives, paper, ink, and calculators 	<ul style="list-style-type: none"> • Alcohol, gifts, gift cards, awards, fundraising costs • Souvenirs, memorabilia and promotional gifts such as T-shirts, caps, cups, lanyards, etc. • Cash awards • Goal attainment rewards (e.g., video games, bikes, party supplies, headphones) • Extra-curricular activities/fees • Medical supplies including first aid supplies, AED machine and nursing supplies
Equipment	<ul style="list-style-type: none"> • Computer hardware/software to support student instruction, such as laptops, smartboards, mobile computer labs, iPads (no more that 15% of funds may be used for activities to support the effective use of technology may be used for purchasing technology infrastructure) 	<ul style="list-style-type: none"> • Dangerous weapons
Travel / Conferences/ Course Registration	<ul style="list-style-type: none"> • Fieldtrips tied to curriculum • Professional development registration, room, meals, and travel costs engaged in Title IV activities • Course reimbursement to advance Title IV initiatives 	<ul style="list-style-type: none"> • Fieldtrips for entertainment or end of year/graduation celebrations • Food and beverage during staff development that does not meet the Federal requirements relating to allowable food costs
Indirect Costs	<ul style="list-style-type: none"> • District Indirect Cost Rates 	<ul style="list-style-type: none"> • Indirect cost rate greater than the percentage assigned to district

Well-Rounded:

The purpose of a well-rounded education is to provide an enriched curriculum and equity of access to all students. A well-rounded education promotes a diverse set of learning experiences that engages students across a variety of courses, activities, and programs that make time for exploration and help students make important connections among their studies, their curiosities, their passions, and the skills they need to become critical thinkers and productive members of society.

Well-Rounded Examples of Allowable Uses

<ul style="list-style-type: none">• Science, technology, engineering, and mathematics (STEM)	<ul style="list-style-type: none">• Arts—music, dance, media arts, theater, and visual arts
<ul style="list-style-type: none">• Foreign language instruction	<ul style="list-style-type: none">• Health and physical education
<ul style="list-style-type: none">• Civics instruction	<ul style="list-style-type: none">• Environmental education
<ul style="list-style-type: none">• Social-emotional learning	<ul style="list-style-type: none">• College and career counseling
<ul style="list-style-type: none">• Accelerated learning programs—dual or concurrent enrollment and early college high school programs	<ul style="list-style-type: none">• Project-based learning
<ul style="list-style-type: none">• Out-of-school time opportunities—before/during school and during breaks	<ul style="list-style-type: none">• Programs and activities that promote volunteerism and community involvement

Safe and Healthy Students:

The second purpose under Title IV, Part A is to improve school conditions for student learning. When students are healthy and feel safe and supported, they are more likely to succeed in school. Generally, funds may be used for any program or activity that fosters safe, healthy, supportive, and drug-free school environments, including direct student services and professional development and training for school staff. Activities under this section are grouped under two general topics: 1) Safe and supportive learning environments and 2) Student physical and mental health.

Safe and Healthy Students Examples of Allowable Uses

<ul style="list-style-type: none">• Trauma-informed classrooms/schools	<ul style="list-style-type: none">• School based mental health services
<ul style="list-style-type: none">• MTSS/PBIS	<ul style="list-style-type: none">• Dropout Prevention
<ul style="list-style-type: none">• Suicide prevention	<ul style="list-style-type: none">• Preventing bullying and harassment
<ul style="list-style-type: none">• Reducing use of exclusionary discipline practices and promoting supportive school discipline	<ul style="list-style-type: none">• Drug and violence prevention
<ul style="list-style-type: none">• Healthy, active lifestyle, nutritional education	<ul style="list-style-type: none">• Preventing use of alcohol, tobacco, smokeless tobacco, electric cigarette

Effective Use of Technology:

The third purpose under Title IV, Part A is to increase the effective use of technology to help improve the academic achievement, academic growth, and digital literacy of all students. When carefully designed and thoughtfully applied, technology can accelerate, amplify, and expand the impact of effective practices that support student learning, increase community engagement, foster safe and healthy environments, and enable well-rounded educational opportunities. For technology to be truly transformative, educators need to have the knowledge and skills to take full advantage of technology-rich learning environments.

Effective Use of Technology Examples of Allowable Uses:

<ul style="list-style-type: none">• Developing and implementing blended learning strategies	<ul style="list-style-type: none">• Discovering, adapting and sharing openly licensed high-quality resources
<ul style="list-style-type: none">• Delivering courses through technology	<ul style="list-style-type: none">• Collaboration enabled by technology
<ul style="list-style-type: none">• Supporting professional learning for STEM, including computer science	<ul style="list-style-type: none">• Devices/equipment to deliver instruction to help deliver personalized learning
<ul style="list-style-type: none">• Software applications	<ul style="list-style-type: none">• Learning platforms
<ul style="list-style-type: none">• One-time IT purchases	<ul style="list-style-type: none">• Building technological capacity and infrastructure
<ul style="list-style-type: none">• Digital citizenship instruction	<ul style="list-style-type: none">• Professional development

Questionable Universal Expenditures

- This list is applicable to all Federal Programs (See Appendix 4)

Unallowable Universal Expenditures

- This list is applicable to all Federal Programs (See Appendix 5)

Please note: This is not an exhaustive list and excess costs are subject to providing supporting documentation.

Title V-B Rural Education Initiative

Purpose

Address the unique needs of rural school districts that frequently:

- *Lack the personnel and resources needed to compete effectively for Federal competitive grants*
- *Receive formula grant allocations in amounts too small to be effective in meeting their intended purposes*

Supplement Not Supplant

Supplement Not Supplant (SNS): All activities must not replace the regular academic program and must instead be designed to expand upon or improve services provided as part of the school's regular academic program.

Eligible and Non-Eligible Expenditures for Title V-B

Line Item	Eligible Activities/Expenditures	Non-Eligible Activities/Expenditures
Parent, Family and Community Engagement Activities	<ul style="list-style-type: none"> • Any Parental involvement activities 	<ul style="list-style-type: none"> • Any unallowable Parental involvement activities
Title I-A Improving Basic Programs	<ul style="list-style-type: none"> • Any activities authorized under part A of Title I 	<ul style="list-style-type: none"> • Any unallowable activities under part A of Title I
Title II-A Supporting Effective Instruction	<ul style="list-style-type: none"> • Any activities authorized under part A of Title II 	<ul style="list-style-type: none"> • Any unallowable activities under part A of Title II
Title III-A Language Instruction for English Learners and Immigrant Students	<ul style="list-style-type: none"> • Any activities authorized under Title III 	<ul style="list-style-type: none"> • Any unallowable activities under Title III
Title IV-A Student Support and Academic Enrichment	<ul style="list-style-type: none"> • Any activities authorized under part A of Title IV 	<ul style="list-style-type: none"> • Any unallowable activities under part A of Title IV

Questionable Universal Expenditures

- This list is applicable to all Federal Programs (See Appendix 4)

Unallowable Universal Expenditures

- This list is applicable to all Federal Programs (See Appendix 5)

Title IX-A Education for Homeless Subgrant

Purpose

To ensure that homeless children and youth have equal access to the same free, appropriate public education, including public preschool education, as provided to other children and youth [42 U.S.C. § 11431(1)].

Supplement Not Supplant

Supplement Not Supplant: *McKinney Vento activities must be supplemental. McKinney-Vento Act funds must not replace the regular academic program and must instead be designed to expand upon or improve services provided as part of the school's regular academic program.*

Authorized Grant Activities

Authorized grant activities include, but are not limited to:

- Tutoring, supplemental instruction, and other educational services that help homeless children and youths reach the same challenging State academic standards the State establishes for other children and youths
- Expedited evaluations of the strengths and needs of homeless children and youths, including needs and eligibility for programs and services (such as educational programs for gifted and talented students, children with disabilities, and English learners, services provided under title I of the Elementary and Secondary Education Act of 1965 or similar State or local programs, programs in career and technical education, and school nutrition programs).
- Professional development and other activities for educators and specialized instructional support personnel that are designed to heighten the understanding and sensitivity of such personnel to the needs of homeless children and youths, the rights of such children and youths under the McKinney-Vento Act, and the specific educational needs of runaway and homeless youths
- Referrals of eligible students to medical, dental, mental, and other health services
- Assistance to defray the excess cost of transportation not otherwise provided through Federal, State, or local funds, to enable students to remain in their schools of origin or designated school based on the “best interest” determination

- Developmentally appropriate early childhood education programs for preschool-aged homeless children that are not provided through other Federal, State, or local funds
- Services and assistance to attract, engage and retain homeless children and youths, particularly homeless children and youths who are not enrolled in school, in public school programs and services provided to non-homeless children and youths
- Provisions for before and after school, mentoring, and summer programs for homeless children and youths in which a teacher or other qualified individual provides tutoring, homework assistance, and supervision of educational activities
- Payment of fees and costs associated with tracking, obtaining, and transferring records necessary to enroll homeless children and youths in school. The records may include birth certificates, immunization or other required health records, academic records, guardianship records, and evaluations for special programs and services
- Education and training for parents and guardians of homeless children and youths about the rights of, and resources available to eligible students, and other activities designed to increase the meaningful parent engagement
- Development of coordination and collaboration between schools and agencies providing services to homeless children and youths in order to expand and enhance such services. Coordination with programs funded under the Runaway and Homeless Youth Act must be included in this effort
- Specialized instructional support services, including violence prevention counseling, and referrals for such services
- Activities addressing the particular needs of homeless children and youths that may arise from domestic violence and parental mental health or substance abuse problems
- Adaptations of space and the purchase of supplies to create a place to store supplies and provide services to eligible students
- Providing needed school supplies to eligible students, including those to be distributed at shelters or temporary housing facilities, or other appropriate locations
- Providing extraordinary or emergency services needed to enable homeless children and youths to attend school and participate fully in school activities

Allowable Expenditures for Eligible Students

LEAs must use McKinney-Vento subgrant funds to assist homeless children and youth in enrolling, attending, and succeeding in school. Expenses should align with one of the 16 authorized activities listed above, and the goals articulated and approved in the subgrant application and/or budget. Expenditures should be supplemental in nature and not for services typically covered by the regular academic program.

Eligible and Non-Eligible Expenditures for Title IX-A Subgrant

This list provides some examples of allowable uses of Title I-A Set-Asides and/or McKinney-Vento funds for students who meet the ESSA definition of homeless

Line Item	Eligible Activities/Expenditures	Non-Eligible Activities/Expenditures
	<ul style="list-style-type: none"> • Tutoring, supplemental instruction, enriched educational services linked to achievement of same academic standards of other children/youth • Expedited evals for SPED/504/EL/gifted-talented, etc. • PD for instructional personnel • Referrals to medical, dental, mental and other health services • Defray excess cost of transportation • Early childhood ed programs for preschool age children not covered through Fed, state, local funds • Services/assistance to attract, engage, and retain MV children and youth in school programs/services • Before and after school mentoring, and summer programs for tutoring, homework assistance and supervision of ed activities 	<ul style="list-style-type: none"> • Rental assistance • Housing deposit
	<ul style="list-style-type: none"> • Payment of fees/costs for tracking, obtaining and transferring records for enrollment • Education and training for parents/guardian about rights of, and resources available, and other activities to increase their involvement in student’s education 	

	<ul style="list-style-type: none"> • Coordination between schools and agencies • Specialized instructional support services incl. violence, prevention counseling and referrals • Programs addressing needs from domestic violence and parent mental health and substance abuse • Providing supplies to non-school facilities to serve eligible youth • Providing school supplies including for shelters/temp housing, etc. • Providing extraordinary or temporary services needed to enable homeless children and youth to attend school & participate fully in school activities 	
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Unallowable Expenses Specifically Related to the Homeless Program

- Any expenditure that does **not** serve the purpose of the program
- Any expenditures for students **not** Identified as homeless

Questionable Universal Expenditures

- This list is applicable to all Federal Programs (See Appendix 4)

Unallowable Universal Expenditures

- This list is applicable to all Federal Programs (See Appendix 5)

Please note: This is not an exhaustive list and excess costs are subject to providing supporting documentation.

Equitable Services for Private Schools

Purpose

Idaho LEAs are required to provide equitable services to private schools students, teachers, and in some cases, other education personnel and parents.

Spending Options

All activities must align with the corresponding Federal Program (i.e. I-A, II-A, IV-A) allowable activities and the plans created through the consultation process. No public funds shall be distributed to private schools, only services and materials. No reimbursements to private schools are allowed. Private school officials have no authority to obligate or receive any Federal funds under ESSA. The LEA must maintain control of Federal funds, materials, equipment, and property.

Eligible and Non-Eligible Expenditures for Equitable Services

Line Item	Eligible Activities/Expenditures Title I-A & Title IV-A	Non-Eligible Activities/Expenditures Title I-A & Title IV-A
Provide Title I-A services to private school participants by:	<ul style="list-style-type: none"> • An employee of a (LEA) • Through a contract by the LEA with an individual, association, agency, or organization and must be under the control and supervision of the LEA 	<ul style="list-style-type: none"> • Cannot pay private school for assessment data for Title I-A participants • Making all private school children from low-income families automatically eligible for Title I-A services
Hire a private school teacher to provide Title I-A services to private school participants	<ul style="list-style-type: none"> • Must meet the State’s teacher standards • Can only be employed for Title I-A purposes outside of the time he or she is employed by the private school • Must be under the direct supervision of the LEA with respect to all Title I-A activities 	
Pay stipends to private school teachers who participate in a Title I-A professional development program	<ul style="list-style-type: none"> • Pay for stipends for private school teachers • Pay for substitute teachers while private school teachers 	

Line Item	Eligible Activities/Expenditures Title I-A & Title IV-A	Non-Eligible Activities/Expenditures Title I-A & Title IV-A
	attend Title I-A professional development activities <ul style="list-style-type: none"> • Stipends for professional development conducted during after school hours or in the summer 	
Services to improve the academic achievement for participating private school children may include, but are not limited to	<ul style="list-style-type: none"> • Instructional services provided by public school employees or third-party contractors • Expanded learning time, including before- and after-school programs • One-on-one tutoring • Summer school programs • Computer-assisted instruction • Counseling programs 	
LEA may use Title II-A funds for professional development activities for teachers, principals, and other school leaders to address the specific needs of their students	<ul style="list-style-type: none"> • An employee of a (LEA) • Through a contract by the LEA with an individual, association, agency, or organization and must be under the control and supervision of the LEA 	
Other permissible uses of Title II, Part A funds for the benefit of private school participants	<ul style="list-style-type: none"> • Identifying gifted and talented children • Mental health support • Effective school library programs • Must be an allowable local use of Title II, Part A funds under the authorizing statute • Must meet the specific needs of students enrolled in a private school, and not the school itself 	<ul style="list-style-type: none"> • Class-size reduction • May not be used to meet the needs of a private school or the general needs of the students enrolled in the private school
All activities must align with the corresponding Federal Program		<ul style="list-style-type: none"> • Renovation • Private school may not obligate funds. LEA must

Line Item	Eligible Activities/Expenditures Title I-A & Title IV-A	Non-Eligible Activities/Expenditures Title I-A & Title IV-A
		maintain control of Federal Funds
Title IV-A (Note that this is not an inclusive list of all allowable activities)	<ul style="list-style-type: none"> • College and career guidance and counseling programs • Programming and activities to improve instruction and student engagement in science, technology, engineering, and mathematics, including computer science • Drug and violence prevention activities and programs • School-based mental health services • Creating, maintaining, and enhancing high-quality school emergency operations plans • Specialized or rigorous academic courses and curricula through the use of technology, including digital learning technologies and assistive technology 	

Appendix 1: Field Trips

If specified in the grant program, educational field trips are allowable under certain circumstances if allowed in the grant program. These field trips should provide hands-on activities that encourage students to experiment and ask questions. 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.

Costs for the field trip must be reasonable. 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.

Eligible and Non-Eligible Expenditures for Field Trips

Line Item	Eligible Activities/Expenditures	Non-Eligible Activities/Expenditures
Field Trips	<ul style="list-style-type: none"> • Trips to curricular academic activities focused on math, science, and technology (ex. Service learning, internships, competitions [robotics, math], science or technology fairs • Trips to a river, archeological site, or nature preserve • Trips to the local library to increase access to high-interest reading materials • Visits to colleges and universities to encourage interest in pursuit of higher education • Trips to museums 	<ul style="list-style-type: none"> • Trips to amusement park or theme parks • Field trips for social, entertainment, or recreational purposes • Field trips not tied to the educational curriculum

*If planning a field trip that may be questionable (ex. bowling alley, arcade, pizza parlor) or that is not specifically included in this list, please contact the Idaho Department of Education **before** spending the funds to determine allowability using federal funds.*

Unallowable Specifically Related to Field Trips

The following costs are not allowable related to field trips:

- 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

Appendix 2: Parent and Family Engagement Activities

Using Title I, Part A Funding to Support Parent and Family Engagement

Both Schoolwide and Targeted Assistance Program Schools should use Title I, Part A funding to support parent and family engagement, even when not required. Programs need to ensure the spending is consistent with their family engagement policy. Schoolwide Programs must also ensure that spending is consistent with their schoolwide plan. Schools with a Targeted Assistance Program need to limit spending to only benefit families of students identified for Title I services. If a school has a targeted assistance model, the costs could be prorated by the number of qualifying students/families.

In general, funds can be spent for:

- Professional development for school personnel regarding parent and family engagement strategies
- Programs that reach parents and family members at home, in the community, or at school
- Disseminating information on best practices focused on parent and family engagement
- Collaborating with community-based organizations and/or businesses on parent and family engagement.
- Carrying out activities consistent with the parent and family engagement policy.

Collaborating with Community Organizations

Title I, Part A funds can be used to contract with community organizations to engage families. Costs need to be reasonable and the schools that have done this successfully advise starting small and having specific deliverables. Examples of collaboration include, but are not limited to:

- A district could contract with a nonprofit community organization to provide engagement activities in an off-site location with language speakers.
- A nonprofit community organization could be contracted to provide professional development for school staff on best practices in engaging targeted families (i.e. Homeless/highly mobile families or specific culture/language group).
- A school could contract with a community organization to lead a workshop or training for parents and family members on academic standards.
- Work with a community organization on strategies to increase engagement of economically disadvantaged parents and family members.
- A community organization for seniors could be contracted to provide outreach and technology training for seniors raising grandchildren/great grandchildren.

Carrying out activities consistent with your family engagement policy and family engagement Plan

The following activities are allowable under Title I, Part A:

- Paying staff to do home visits. This includes classroom teachers, paraprofessionals, and administrators.
- Paying staff members to help families with technological support.
- Offering language support such as translation and interpretation services.
- Purchasing apps for communicating with families
- Trainings for staff on engaging families
- Family nights with substance. (Try to make sure the families get something out of attending other than just fun).
- Developing a curriculum for parents/families around conferences.
- Training grandparents in the technology needed to engage with the school.
- Purchasing and putting together make and take activities. For example, students and families receive materials to participate in math-based beading, build catapults, or write books. These materials could be sent home, delivered, or handed out at in-person events.
- Food for family nights that are considered light refreshments and/or an inexpensive meal, such as pizza, that can be justified due to the activity taking place during the dinner timeframe.
- Provide training that helps families work with their students to improve achievement.
- Targeted workshops for families in specific situations. For example, mothers and daughters or grandparents raising grandchildren.
- Conducting focus groups and the development of surveys and assessments to gather input from families and community partners. This can include food, childcare, and transportation for family members.

Eligible and Non-Eligible Expenditures for Title I-A FACE

Line Item	Eligible Activities/Expenditures	Non-Eligible Activities/Expenditures
Food	<ul style="list-style-type: none"> • Light refreshments – if they are necessary to encourage attendance by parents/family members. For example: cupcakes, coffee, or an inexpensive meal, such as pizza, that can be justified due to the activity taking place during the dinner hour. *Question to keep in mind: Are food costs necessary, reasonable, and allocable? 	<ul style="list-style-type: none"> • Overly large, expensive meals –i.e. Steak/lobster dinner • Food costs associated with an event in which a guest speaker conducts a presentation • Refreshments or meals at an awards banquet or functions

Line Item	Eligible Activities/Expenditures	Non-Eligible Activities/Expenditures
Activities	<ul style="list-style-type: none"> • Family literacy activities • Parent training for literacy activities and training for the use of technology to access their child’s homework or communication with teachers • Educational services for adults who need improved literacy skills to support their child’s learning • Registration fees and travel expenditures for parents to attend local and in-state workshops and conferences, such as the FACE Conference and/or National Migrant Conference. • Childcare for family activities and transportation, when needed, for on-site parent engagement events. 	<ul style="list-style-type: none"> • LEAs may not pay parents for attending the conference (no stipends)
Professional Development	<ul style="list-style-type: none"> • Training for school staff related to parent and family engagement – for example: FACE Conference 	
Supplies	<ul style="list-style-type: none"> • Small incentives for parents to attend that are nominal and educationally related (books, craft kits, etc.) • Community outreach, such as a family engagement app for a smartphone 	<ul style="list-style-type: none"> • Expensive items such as a bike • Gifts, t-shirts, door prizes, or souvenirs
Travel	<ul style="list-style-type: none"> • Transportation to a family engagement activity, such as Title I Annual Meeting 	

Unallowable Specifically Related to Title I-A Family & Community Engagement

Unallowable activities include, but are not limited to:

- Any food costs which 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
- Refreshments or meals at an awards banquet or functions
- Gratuities or tips of any kind

Appendix 3: Food and Beverages

Professional Development Food Costs

On Feb. 20, 2014, ED's Office of Elementary and Secondary Education released a guidance letter that outlines the "very high burden of proof to show that paying for food and beverages with Federal funds is necessary to meet the goals and objectives for a Federal grant." According to this guidance, ED considers it unlikely that anything but a working lunch (including breakfasts, snacks, dinners, and networking receptions) would be allowable. To determine whether a working lunch is allowable, the following factors must be considered:

1. Is a working lunch necessary?
2. Is the portion of the agenda to be carried out during lunch substantive and integral to the overall purpose of the conference or meeting?
3. Is there a genuine time constraint that requires the working lunch?
4. If a working lunch is necessary, is the cost of the working lunch reasonable?
5. Has the LEA carefully documented that a working lunch is both reasonable and necessary?

Therefore, the LEA must determine first whether a working lunch is necessary or whether a meeting could be scheduled at another time of the day when no lunch or meal would be necessary. Also, the LEA should consider whether conference calls, webinars, virtual meetings, etc. could achieve the goals and objectives of the agency.

While it is understandable that face-to-face meetings often are necessary to achieve certain objectives and results, is the lunch appropriate given the needs of the LEA? For example, can a longer break be provided so staff can obtain their own lunch? Would a brown bag meeting be appropriate if the staff are already responsible for their lunches?

If the working lunch is necessary, say to avoid an overnight stay for attendees driving a long distance, the LEA must make certain the lunch portion provides substantive and integral information during the lunchtime agenda and that the costs are reasonable. Since this is a "red flag" area that federal programs monitors and auditors review closely, ample documentation of these decisions and reasoning must be maintained. Working lunches are also questioned in GRA drawdown requests and proof of an agenda with a working lunch, and sign-in sheet must be provided in the documentation.

Parent & Family Engagement Food Costs

Title I-A

According to ED guidance, an agency may provide "light refreshments" as a way to encourage parents of Title I, Part A students to participate in school activities. Therefore, the analysis

defaults back to the basic considerations and a determination that any food costs are necessary, reasonable, and allocable.

Title I-C Migrant

The MEP Non-Regulatory Guidance (NRG) states that reasonable expenditures for refreshments or food provided during parent meetings or trainings are allowable, particularly when such meetings extend through mealtime. The NRG does not distinguish between snacks and a meal. As long as there is a connection to a programmatic purpose and the cost is reasonable, a State or subgrantee may provide food at MEP parent meetings.

Meetings and Conferences

ED released frequently answered questions on using Federal education funds for meetings and conferences. Generally, under EDGAR, meeting and conference costs are allowable provided the primary purpose is to disseminate technical information. ED guidance makes clear, however, that to determine whether a meeting or conference is necessary, the LEA should consider whether the goals and objectives of the grant can be achieved without a meeting or conference and whether there is an equally effective and more efficient way to achieve the goals.

For example, an LEA should take into consideration whether a face-to-face meeting is more effective or efficient versus alternatives, such as webinars or video conferences, that may be equally or similarly effective and more efficient in terms of time and costs. Regardless of the decision, the LEA must ensure all meeting and conference costs are necessary and reasonable and document the determination accordingly.

Appendix 4: Questionable Universal Expenditures

In order for listed below costs to be allowable, the expenditure must also be allowable under the applicable program statute (e.g., serve the purpose of Title I-A of the Elementary and Secondary Education Act).

Item of Cost	UGG Reference
Advertising and public relations costs	2 CFR § 200.421
Advisory councils	2 CFR § 200.422
Alcoholic beverages	2 CFR § 200.423
Alumni/ae activities	2 CFR § 200.424
Audit services	2 CFR § 200.425
Bad debts	2 CFR § 200.426
Bonding costs	2 CFR § 200.427
Collection of improper payments	2 CFR § 200.428
Commencement and convocation costs	2 CFR § 200.429
Compensation – personal services	2 CFR § 200.430
Compensation – fringe benefits	2 CFR § 200.431
Conferences	2 CFR § 200.432
Contingency provisions	2 CFR § 200.433
Contributions and donations	2 CFR § 200.434
Defense and prosecution of criminal and civil proceedings, claims, appeals and patent infringements	2 CFR § 200.435
Depreciation	2 CFR § 200.436
Employee health and welfare costs	2 CFR § 200.437
Entertainment costs	2 CFR § 200.438
Equipment and other capital expenditures	2 CFR § 200.439
Exchange rates	2 CFR § 200.440
Fines, penalties, damages, and other settlements	2 CFR § 200.441
Fundraising and investment management costs	2 CFR § 200.442
Gains and losses on disposition of depreciable assets	2 CFR § 200.443
General costs of government	2 CFR § 200.444
Goods and services for personal use	2 CFR § 200.445
Idle facilities and idle capacity	2 CFR § 200.446
Insurance and indemnification	2 CFR § 200.447
Intellectual property	2 CFR § 200.448
Interest	2 CFR § 200.449
Lobbying	2 CFR § 200.450
Losses on other awards or contracts	2 CFR § 200.451
Maintenance and repair costs	2 CFR § 200.452
Materials and supplies costs, including costs of computing devices	2 CFR § 200.453

Item of Cost	UGG Reference
Memberships, subscriptions, and professional activity costs	2 CFR § 200.454
Organization Costs	2 CFR § 200.455
Participant support costs	2 CFR § 200.456
Plant and security costs	2 CFR § 200.457
Pre-award costs	2 CFR § 200.458
Professional services costs	2 CFR § 200.459
Proposal costs	2 CFR § 200.460
Publication and printing costs	2 CFR § 200.461
Rearrangement and reconversion costs	2 CFR § 200.462
Recruiting costs	2 CFR § 200.463
Relocation costs of employees	2 CFR § 200.464
Rental costs of real property and equipment	2 CFR § 200.465
Scholarships and student aid costs	2 CFR § 200.466
Selling and marketing costs	2 CFR § 200.467
Specialized service facilities	2 CFR § 200.468
Student activity costs	2 CFR § 200.469
Taxes (including Value Added Tax)	2 CFR § 200.470
Termination costs	2 CFR § 200.471
Training and education costs	2 CFR § 200.472
Transportation costs	2 CFR § 200.473
Travel costs	2 CFR § 200.474
Trustees	2 CFR § 200.475

Appendix 5: Unallowable Universal Expenditures

Prohibited Use of Funds under the Every Student Succeeds Act (Sec 8526)

- Construction, renovation, or repair of any school facility
- Transportation (actual vehicles and buses) unless otherwise authorized (see Title I-C Migrant for an exception)
- Develop or distribute materials, or operate programs or courses of instruction directed at youth that are designed to promote or encourage sexual activity, whether homosexual or heterosexual
- To distribute or to aid in the distribution by any organization of legally obscene materials to minors on school grounds
- To provide sex education or HIV-prevention education in schools unless that instruction is age appropriate and includes the health benefits of abstinence
- To operate a program of contraceptive distribution in schools
- Endorse, approve, develop, require, or sanction any curriculum, including any curriculum aligned to the Idaho Core Standards

Prohibited Use of Funds under the Code of Federal Regulations (CFR), Part 200

The following items may be donated, but may not be purchased with grant funds:

- 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 (see Title I-C Migrant for an exception)
- Door prizes, movie tickets, gift certificates, passes to amusement parks, theme parks or arcades, etc. (see Title I-C Migrant for an exception)

Other *unallowable* activities include, but are not limited to:

- Airline upgrades
- Alcoholic beverages
- Any food cost associated with an event in which a guest speaker or other individual conducts a presentation (i.e. taking a speaker out to dinner the night before presentation)
- Any food costs which are not necessary to accomplish the objectives of the grant program
- Cell phone decorative accessories
- Cell phones for personal use
- Ceremonies, banquets, or celebrations expenditures, including employee service awards (Bonuses are allowable, but have to be distributed through payroll, and have to be either for additional work supporting the program, for retention or for filling hard-to-fill positions, and should be labeled as a stipend in all documentation)
- Cleaning/sanitizing supplies
- Conflict of interest (Any purchase or expenditure that would pose a conflict of interest, real or perceived, is not allowable)

- Construction, remodeling, or renovation - these costs are not allowed unless specifically authorized in the authorizing program statute
- Early-bird check-in fees (convenient but not necessary)
- Entertainment, recreation, and social event expenditures (including bounce house rentals and field day expenditures)
- Field trips for social, entertainment, or recreational purposes
- First aid supplies (exempt, students identified as homeless or migrant) (see Title I-C Migrant for an exception)
- Flowers to decorate a room or as a token of appreciation
- Fund-raising activities - costs of organized fundraising, including solicitation of gifts and banquets, 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.
- Gift cards of any kind (see Title I-C Migrant for an exception)
- Gifts or items that appear to be gifts
- Gifts (to panelists, committee members, conference presenters, meeting attendees, etc.)
- Gratuities or tips of any kind
- Incidental hotel costs (personal)
- Interest paid - interest paid in a prior grant period may not be charged retroactively to this grant period
- Any item for personal use (i.e. luggage, coffee cup, office décor)
- Land purchase and improvements (Land purchase and improvements to land are not allowable costs unless specifically authorized in the grant program statute and specifically approved by SDE in the grant application.)
- Meeting or event décor (i.e. flowers, balloons)
- Memberships in civic and social organizations or lobbying organizations
- Office décor
- Parking tickets
- Personal calendars and calendaring systems (work calendars are allowable)
- Personal luggage, even if for business travel
- Long distance personal phone calls from a hotel
- Professional or individual liability insurance - professional liability insurance for individual employees
- Professional licenses for individuals (i.e. CPA, SLP, RN)
- Promotional items (including t-shirts to be given to conference attendees, t-shirts for students, items that are branded with the school's logo or mascot on them) (see Title I-C Migrant for an exception)
- Purchase of an actual bus (vehicle) (see Title I-C Migrant for an exception)
- Travel and rental car insurance
- TSA pre-check

Field Trips Unallowable Costs

The following costs are not allowable related to field trips:

- 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

Parent and Family Engagement Activities Unallowable Costs

- Any food costs which 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
- Refreshments or meals at an awards banquet, celebration, assembly or other functions of the same nature as the previous examples
- Gratuities or tips of any kind
- Food trucks
- Provision of a full meal for a parent and family engagement event (see Title I-C for PAC exception)

Appendix 6: Allowable Cost Checklist and Procedures for Title I, Part A Funds

Non-federal entities are required to maintain written allowability procedures as part of their financial management systems as outlined in 2 CFR §200.302(b)(7). The checklist items in this document are provided as sample guiding questions that a district could ask when determining allowability and could be included as part of the written allowability procedures.

Written procedures should outline the specific steps taken by the district to ensure all purchases made with federal funds are allowable. Simply restating the requirements is not sufficient.

The questions are specific to Title I, Part A. However, LEAs may want to consider adopting a single allowable cost procedure and checklist for all federal programs. In addition to questions to ask when determining allowability, LEAs should add sections to their written procedures that:

- Outline approval levels. For example, if a request comes from a school, the LEA may need to approve it. Who else needs to review and approve purchases, and who will have the final say in determining whether the cost is allowable and approved? Including staff member names in the procedures is not recommended due to staff turnover. Listing the title of the responsible staff member is sufficient.
- Include relevant state/local rules. For example, some LEAs develop their own rules regarding the purchase of food for Title I, Part A parent and family engagement events. The district may set a maximum per-person cost for the purchase of light snacks or opt to disallow the use of Title I funds to purchase food to avoid unintentionally making an unallowable purchase. In this case, the district's rules on food purchases using Title I funds should be included in the allowability process.
- Provide FAQs on frequent types of costs in the district.
- Explain or refer to the district's travel policy.

The guiding questions that follow are examples of items an LEA could include in the required written allowability procedures. Answering "Yes" to all the questions implies that a cost may be allowable.

Reasonable – Not excessive in cost and based on prudent and sound purchasing practices. 2 C.F.R. § 200.404

- Does the cost seem reasonable in comparison to fair market prices for comparable goods or services?
- Does the expenditure help to target low-achieving students?
- Would a "prudent person" agree that the item is reasonable?
- Did the LEA follow its purchasing or procurement procedures?
- What example(s) could be provided to any auditor to document the cost as reasonable?

Allocable – Cost is incurred specifically for the benefit of the program, distributed proportionately, an allowable activity, and meets the program’s intent. 2 C.F.R § 200.405

- Is the cost incurred specifically for the Title I, Part A program?
- Does the cost meet the intent of the Title I, Part A program?
 - **Districtwide program:** Does it help to provide children significant opportunities to receive a fair, equitable, and high-quality education and to close educational achievement gaps?
 - **Schoolwide program:** Does it focus on improving achievement across the entire school, particularly for those lowest-achieving students? Is it tied to the schoolwide planning components?
 - **Targeted Assistance program:** Does it focus on improving achievement for those students identified for services?
 - Does the cost support a required activity, such as parent and family engagement or services to homeless students?
- If costs are shared with another program, is the Title I, Part A portion incurred proportionately?
- What example(s) could be provided to any auditor to document the cost as allocable?

Necessary – Essential for carrying out the needs-based, Title I, Part A program. 2 C.F.R. § 200.403(a)

- Could the cost be deemed necessary for the operation of a quality, efficient Title I, Part A program as outlined in the LEA’s Title I, Part A application?
- Do staff have the capacity/knowledge to use what is being purchased? If not, what training will be provided?
- Is the need for the cost supported in the CFSGA or SWIP?
- What example(s) could be provided to any auditor to document the cost as necessary?

Documented – Purchases must be adequately documented. 2 C.F.R § 200.403(g) and 2 C.F.R. § 200.302(b)(3)

- Could the LEA readily document the reasonableness, allocability and necessity of the cost?
- Is documentation maintained for the number of years required per the Records Retention Schedule and federal statutes of limitation?
- Does the LEA have records that identify the source and application of funds and contain information regarding authorizations, obligations, unobligated balances, assets, expenditures, income and interest that are supported by source documentation?

Conforming to Limitations or Exclusions – 2 C.F.R. § 200.403(b)

- Is the cost permissible and not disallowed under the specific items of cost found in the Uniform Grant Guidance 2 C.F.R. § 200.420-475?
- Is the cost permissible under the program statute and regulations as well as non-regulatory guidance?
- Is the cost permissible under state statute?

- Is the cost permissible under agency policies?

Consistent with Policies and Procedures – 2 C.F.R. § 200.403(c)

- Are the LEA's policies and procedures consistent among funding sources?
- Do the LEA's policies and procedures apply the same rules for federal programs as they do for state and local programs?
- Would the cost be the same amount if it were funded by a state or local program?

Accorded Consistent Treatment – 2 C.F.R. § 200.403(d)

- Is the cost excluded from the LEA's indirect cost rate?
- Is the cost treated the same for the federal program as it is for state and local programs?

Determined in Accordance with Generally Accepted Accounting Principles (GAAP) – 2 C.F.R. § 200.403(e)

- Is the cost determined in accordance with Generally Accepted Accounting Principles (GAAP) or as otherwise provided for in the Uniform Grant Guidance?

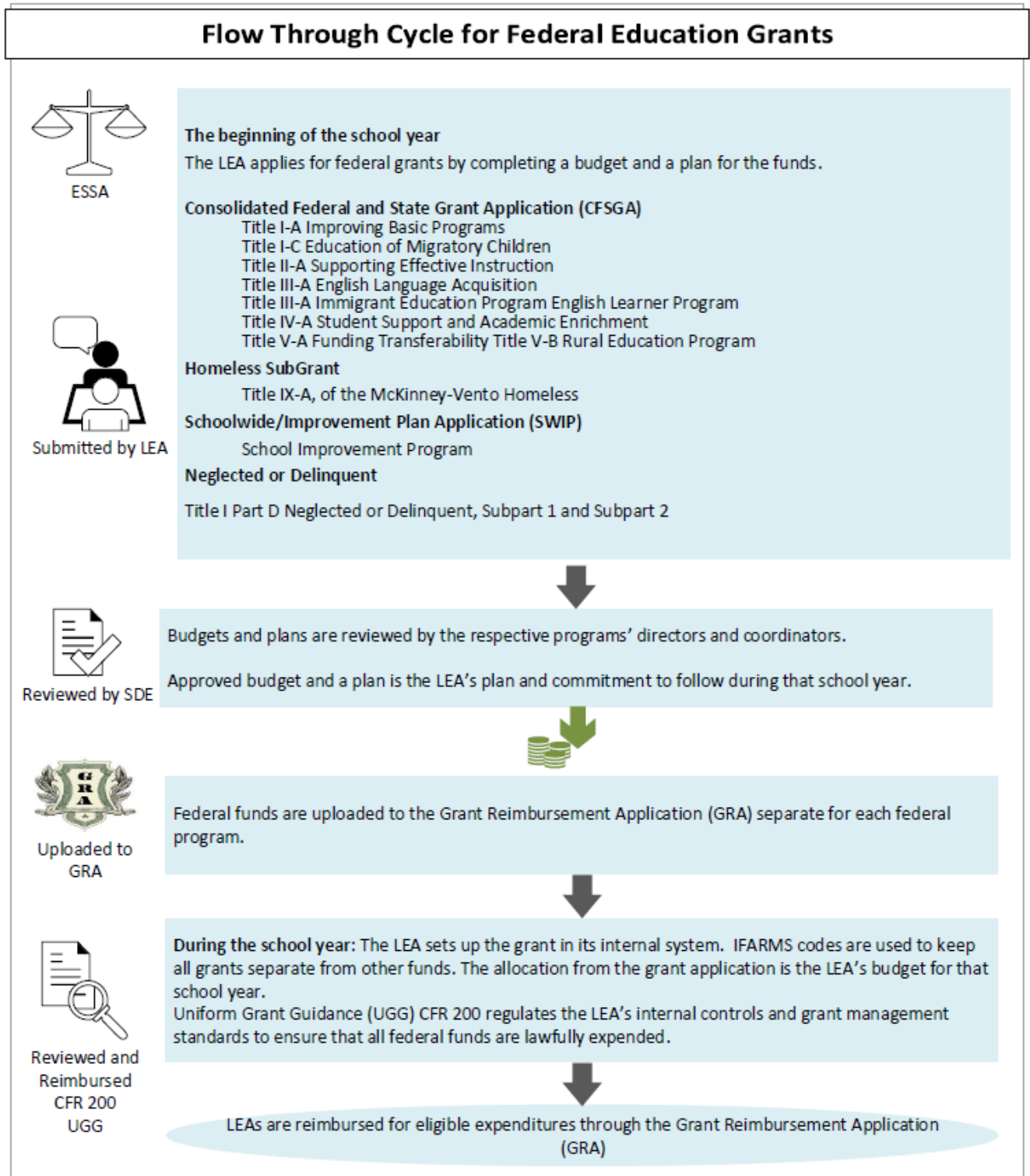
Not used for cost sharing or matching requirements – 2 C.F.R. § 200.403(f)

- Is the cost not being used to meet cost sharing or matching requirements of any other federally financed program?

Supplemental

- Does the cost meet the supplemental requirements of the program?

STEP 3: REVIEW FISCAL CYCLE



The beginning of the school year starts with the LEA applying for Federal grants by completing a budget and a plan for the funds. The Consolidated Federal and State Grant Application (CFSGA) includes the following Federal grants:

- Title I-A Improving Basic Programs
- Title I-C Education of Migratory Children
- Title II-A Supporting Effective Instruction
- Title III-A English Language Acquisition
- Title III-A Immigrant Education Program English Learner Program
- Title IV-A Student Support and Academic Enrichment
- Title V-A Funding Transferability
- Title V-B Rural Education Program

Other grants use a different application for budgeting and use of funds. These applications are:

- Homeless Subgrant application is for the Title IX-A McKinney-Vento Homeless grant
- Schoolwide/Improvement Plan Application (SWIP) is for the School Improvement grant
- The Neglected or Delinquent application is for the Title I Part D Neglected or Delinquent, Subpart 1 and Subpart 2 grants.

After the budgets and plans have been reviewed and approved by respective program directors and coordinators, Federal funds are uploaded to the Grant Reimbursement application (GRA). The LEA starts utilizing each grant and submits a GRA drawdown request for allowable expenditures. All expenditures must be allowable and conform to the Uniform Grant Guidance and other applicable laws and regulations.

Summary

It is important that all grant managers, business office staff and programmatic staff responsible for approving and posting expenditures for federal grants understand the provisions for allowable and unallowable costs to ensure that all Title awards are spent in accordance with Federal requirements and for the intended purpose of the grant.

All expenses must be necessary, reasonable and allocable, and fulfill the purposes of the Title programs. This manual is meant to support the process of determining allowability and provides the purpose and cost principles to which grant recipients must adhere when spending Title funds.

For additional information, or for technical assistance, please contact the Federal Programs Department at the Idaho Department of Education.