

# Procedures for Determining Allowable Costs for Federal Programs - Schools

The purpose of this Procedures document is to ensure that federal funds are spent only on allowable activities in accordance with CFR Part 200 Subpart E – Cost Principles.

## Priorities of Title I:

1. Supplement and strengthen the core program in schools and provide academic and/or academically-related support services to low-achieving students at the preschool, elementary, middle, and high school levels;
2. Provide evidence-based programs that enable participating students to achieve the learning standards of the state curriculum frameworks;
3. Elevate the quality of instruction by providing eligible staff with substantial opportunities for professional development; and
4. Involve parents/guardians of participating public and private school children as active partners in their children's education at school through open, meaningful communication, training, and, as appropriate, inclusion in decision-making processes.

All WCCUSD schools operate **School-wide Programs (SWP)** so all site funds may be spent on allowable Title I activities for any students, teachers, and families of students enrolled in the school.

Line Item	Allowable Costs*	Unallowable Costs
1. Instructional/ Professional Staff	<ul style="list-style-type: none"> <li>• Title I certificated salaries</li> <li>• Academic/Instructional coaches</li> <li>• Counselors/behavior support positions</li> <li>• IMPORTANT NOTE: staff must complete Time and Effort forms to demonstrate allowability of work performed</li> </ul>	<ul style="list-style-type: none"> <li>• Salary for staff to meet basic comparability structure/formula</li> </ul>
2. Support Staff Salaries	<ul style="list-style-type: none"> <li>• Title I instructional paraprofessionals</li> <li>• Family and Community Engagement Liaisons</li> <li>• Teachers on Special Assignment</li> <li>• IMPORTANT NOTE: staff must complete Time and Effort forms to demonstrate allowability of work performed</li> </ul>	<ul style="list-style-type: none"> <li>• Salary for staff to meet basic comparability structure/formula</li> <li>• Time and work in non-Title I schools</li> </ul>
3. Stipends, Extra Hours, Sub hours/days	<ul style="list-style-type: none"> <li>• Extended day/week/year instruction</li> <li>• Professional development</li> <li>• Data analysis and improvement planning activities</li> <li>• Parent and community engagement activities</li> <li>• IMPORTANT NOTE: type of work must be clearly recorded on "time card" forms to demonstrate allowability of work performed</li> </ul>	<ul style="list-style-type: none"> <li>• Stipends for time and/or activities that are already compensated as part of regular contract duties</li> <li>• Subs related to covering absences and/or vacancies</li> </ul>
4. Fringe Benefits	<ul style="list-style-type: none"> <li>• STRS related to allowable salaries</li> <li>• Other fringe benefits such as health insurance related to allowable salaries</li> </ul>	<ul style="list-style-type: none"> <li>• Volunteer contribution accounts such as 401k and 403b</li> </ul>
5. Contractual Services	<ul style="list-style-type: none"> <li>• Professional development providers</li> <li>• Consultants to upgrade curriculum, instruction, and student supports (instructional and behavioral)</li> <li>• Substitutes for teachers attending Title I, Part A funded professional development opportunities</li> <li>• Presenters for family engagement offerings</li> </ul>	
6. Supplies and Materials	<ul style="list-style-type: none"> <li>• Supplies and materials needed to carry out Title I activities</li> <li>• Academic assessments to gauge impact of Title I initiatives</li> <li>• Computers and software for use by Title I students</li> </ul>	<ul style="list-style-type: none"> <li>• Supplies and materials for non-Title I schools and students (including screening assessments for students who are not yet Title I participants)</li> </ul>

Line Item	Allowable Costs*	Unallowable Costs
	<ul style="list-style-type: none"> <li>Materials and light refreshments for Title I parent engagement activities/meetings</li> <li>Supplies for students experiencing homelessness</li> </ul>	<ul style="list-style-type: none"> <li>Alcohol, gifts, awards, fundraising costs, gift cards</li> </ul>
7. Travel (Conference & Course Registration)	<ul style="list-style-type: none"> <li>Professional development registration and travel costs for administrators and staff engaged in Title I activities</li> <li>Course reimbursement to advance Title I initiatives</li> <li>Travel associated with provision of Title I services</li> </ul>	<ul style="list-style-type: none"> <li>Food and beverage reimbursement unless related to travel</li> <li>Out of state travel not approved</li> <li>Credit courses not specific to Title I</li> </ul>
8. Other Costs	<ul style="list-style-type: none"> <li>Memberships/subscriptions</li> <li>Transportation to allow for student access to <b><i>Title I-related initiatives</i></b> (e.g. study trips) if not available otherwise</li> <li>Transportation costs to maintain educational stability for students in foster care</li> </ul>	
9. Equipment	<ul style="list-style-type: none"> <li>Equipment costing more than \$5,000 per unit and having a useful life of more than a year. All equipment must be used for Title I programs. Must be itemized with a brief statement of the need for the item.</li> </ul>	

\* Please note: This list is not exhaustive - other funding parameters and restrictions may apply - For example, see [Purchasing Guidelines for Site Title I and LCFF](#). Contact State and Federal Programs for more specific, situational and fiscal guidance.

### Important Foundational Background Information:

#### Supplement not Supplant in Title I under Every Student Succeeds Act (ESSA)

- Title I funds should add to (supplement) and not replace (supplant) state and local funds.
- Under ESSA, districts must demonstrate that the methodology they use to allocate state and local funds to schools provides each Title I school with all of the state and local money it would receive if it did not participate in the Title I program. This methodology should include allowability for site expenditure options as well. Title I costs at the site level must be allowable and continue to support eligible students **in addition to** other available resources and requirements.

#### All expenditures on Title I funds must be included in the SPSA and tied to student outcomes.

##### Revisions to SPSAs

- Required when there is:
  - any significant change in program objectives and/or action plans;
  - any increase or decrease in the total amount of a line item;
- All revisions must be reviewed and approved by School Site Council and minutes submitted to Community Engagement Office