



**Environmental Charter Schools
("ECS")**

ECS TITLE I ALLOWABLE COSTS POLICY AND GUIDANCE

1) INTRODUCTION AND PURPOSE

- a. This statement of the Board of the Environmental Charter Schools (the "Board") sets forth the policies governing the ECS Title I Allowable Costs Policy and Guidance.
- b. The Governance Committee of ECS (the "Committee") is responsible for recommending policies and processes for effective governance at ECS. The policies described here will be used to comply with Federal Title I Expenditures guidelines.
- c. The Committee will review this statement as needed, but at least annually, to ensure its continued compliance with federal and state laws. Any changes to this policy must be approved by the Board.

2) GENERAL CRITERIA FOR ALLOWABLE TITLE I EXPENDITURES

The California Department of Education (CDE) recommends that local educational agencies (LEAs), County Offices of Education and Charter schools with Title I schools should consider the following general criteria when approving activities or expenditures supported with Title I, Part A funds:

1. The activity/expenditure is aligned to meet the challenging State academic content standards [Every Student Succeeds Act (ESSA) Section 1112(a)(3)(B)(i) and ESSA Section 1112(b)];
2. The activity/expenditure meets a need identified in the comprehensive needs assessment for Schoolwide Program (SWP) School [ESSA Section 1114(b)(6)];
3. The activity/expenditure is an evidenced-based educational strategy [ESSA Section 1003(b)(1)(B), ESSA Section 1114(d), and ESSA Section 1115(h)];
4. The activity/expenditure is reasonable, necessary, and allocable cost to the program (2 CFR 200.404 - 200.405);
5. The activity/expenditure is included in the Single Plan for Student Achievement (SPSA) [EC 52853(a)(6)-(7) and EC 64001(f)-(g)];
6. The activity/expenditure has been reviewed, approved, and recommended by the Schools site council (SSC) to the local governing board [EC 52853(b), EC 52855, and EC 64001(a)];
7. The SPSA has been approved by the local governing board [EC 52855 and EC 64001(g)-(h)]; and
8. The SPSA annually evaluates progress toward accomplishing goals [EC 64001(f)].

If an LEA has not successfully completed all of the above rationale, it is not likely to be an authorized use of Title I, Part A funds.

3) ECS TITLE I ALLOWABLE COSTS GUIDANCE

All expenditures should be supplemental in nature and directly related to increasing the academic achievement of economically disadvantaged students in Title I schools. Note: an allowable expenditure is not always reasonable or necessary. ECS should consider whether an expense is necessary to implement its Title I program. The following table does not contain a comprehensive list of Title I expenditures.

Type of Expense	Allowable	Unallowable
Appliances (microwaves, refrigerators, etc.)		X
Alcoholic beverages		X
Athletic equipment		X
Building maintenance, repairs, and supplies		X
Computers for student use in the classroom only*	X	
Curriculum licenses for Title I schools	X	
Employee awards		X
Employee benefits, pension plans, unemployment insurance, health insurance, severance pay, and life	X	
Field trips for educational purposes*	X	
Field trips for recreational purposes		X
Food for parental involvement activities and	X	

meetings*		
Fundraisers		X
Furniture (not for classroom use)		X
Gifts, gift certificates, congratulatory cards, etc.		X
Gratuities, delivery charges, and tips*		X
Homeless student supplies	X	
Instructional materials (workbooks, textbooks, teacher guides, etc.)	X	
Lobbying		X
Lodging and travel costs*	X	
Mailings (information on testing dates, Title I activities)	X	
Office equipment (printers, copiers, fax machines, etc.)*		X
Non-promotional pamphlets or brochures (for informing parents of assessments, school achievement, important dates, etc.)	X	
Parent award events, banquets, etc.		X

Parent workshops (monitoring student performance, skills training, child advocacy, etc.)	X	
Professional and consultant services*	X	
Professional development for Title I instructional staff (course fees/costs)	X	
Promotional items or merchandise (t-shirts, ball caps, clothing with school logos, etc.)		X
Salaries and stipends for Title I instructional staff and Title I Coordinator	X	
Salaries for district administrative staff or school staff serving non-Title I schools		X
Salaries for administrative staff that serve Title I and non-Title I students (must be allocable)*	X	
School uniforms		X
Software licenses for Title I schools (curriculum, assessment-related, etc.)	X	
Student awards, gifts, or incentives		X
Substitute teachers for core academic program	X	

in Title I schools		
SMART boards, projectors, and instructional websites	X	
Televisions, home theater systems, and any related accessories		X
Transportation for Title I parents to attend parental involvement events, workshops, etc.	X	
Tutoring at Title I schools (including before and after school)	X	
Yearbooks, school calendars, and school merchandise		X

***Allowable with Conditions**

Staff salaries for employees who serve both Title I and non-Title schools, students, parents of Title I students, and Title I teachers must be allocable. For example, if a district or school employee serves Title I students, parents, or teachers 50 percent of the time, then Title I funding should cover a maximum of 50 percent of the employee’s salary and each job-related benefit.

If a parental involvement meeting occurs during a typical meal time (breakfast, lunch, or dinner), Title I funding may be used to cover the cost of meals. If the meeting does not occur during a typical mealtime, the LEA or school may provide snacks only. LEAs and Title I schools should make every effort to schedule parent meetings at times other than mealtimes and at convenient times for parents to attend.

Note: LEAs should have a policy for food purchases and should ensure each Title I school adheres to that policy.

Purchasing office equipment that is required for the daily operation of a school or LEA facility is unallowable because such purchases are not considered supplemental in nature. However, office equipment purchases for an LEA's Title I office may be allowable, reasonable, and necessary.

4) RESOURCES

The U.S. Education Department General Administration Regulations (EDGAR) lists more unallowable costs for federal programs:

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