

# OSSI SCHOOL IMPROVEMENT GRANT

## *Allowable and Prohibited Expenditures*

### Table of Contents

[Introduction](#)

[OSSI Grants Allowable Activities](#)

[Definitions of Allowable Activities](#)

[Prohibited Expenditures](#)

[Contacts](#)

### Introduction

Tier 3 Plus identified schools and other OSPI and Department of Education (ED) identified entities (e.g., Required Action Districts) may use funds to implement actionable School Improvement Plans (SIPs) aligned Comprehensive Needs Assessments (CNAs) and LEA Consolidated Accountability Plans (L-CAPs) that support student learning and address gaps identified through the Washington School Improvement Framework (WSIF).

Spending must be based on needs assessments, address resource inequities, use evidence-based interventions (practices), involve community input, and follow improvement science principles.

Grant funds may not be used for activities outside the approved plan or that violate federal or state rules (RCW [28A.150.210](#) and [ESSA Title I, Sec. 1003](#)). Refer to state and federal guidance for full requirements.

### OSSI Grants Allowable Activities

When using [ESSA Title I, Sec. 1003](#) funding, there are [certain accounting categories](#) that may be funded. These allowable activities will assist in planning the use of improvement dollars.

To use 1003 grant funds, schools must choose evidence-based interventions (EBIs) backed by strong, moderate, or promising evidence which are claimed through allowable activities. The State will check for EBI use when reviewing grant applications and during program review. All expenditures must directly align with the SIP for each school to which funds are allocated.

## Allowable Activities with 1003 Funds

Federal Funds Allowable Activities:
<u>15-Public Relations</u>
<u>21-Supervision</u>
<u>22-Learning Resources</u>
<u>24-Guidance and Counseling</u>
<u>25-Pupil Management and Safety</u>
<u>26-Health/Related Services</u>
<u>27-Teaching</u>
<u>31-Instructional Professional Development</u>
<u>32-Instructional Technology</u>
<u>33-Curriculum</u>
<u>63-Operation of Buildings</u>
<u>64-Maintenance</u>
<u>65-Utilities</u>

## Definitions of Allowable Activities

### 15 Public Relations

This activity consists of writing, editing, and other preparation necessary to disseminate educational and administrative information to parents, students, staff, and the general public through direct mailing, the various news media, email, internet websites, and personal contact.

§200.421 Advertising and public relations.

...(c) The term "Public relations" includes community relations and means those activities dedicated to maintaining the image of the non-Federal entity or maintaining or promoting understanding and favorable relations with the community or public at large or any segment of the public.

(d) The only allowable public relations costs are:

(1) Costs specifically required by the Federal award;

- (2) Costs of communicating with the public and press pertaining to specific activities or accomplishments which result from performance of the Federal award (these costs are considered necessary as part of the outreach effort for the Federal award); or
- (3) Costs of conducting general liaison with news media and government public relations officers, to the extent that such activities are limited to communication and liaison necessary to keep the public informed on matters of public concern, such as notices of funding opportunities, financial matters, etc.

## **21 Supervision**

This activity is used to record expenditures for overall leadership for instructional programs. Include the expenditures for staff members providing supervision, coordination, evaluation, and development in instruction, instructional materials, and pupil services programs. Also include secretarial and clerical assistants along with non-employee-related costs for these functions. Include expenditures for training supervisors for their supervisory activities.

## **22 Learning Resources**

Include the part of the instructional program that provides services and materials specifically designed to improve learning through use of instructional or educational aids. It provides for organizing learning resources in a systematic manner at locations where they are available for use by pupils and staff members in educational programs of the school. Learning resource materials include books, film, video, pictures, charts, models, and other materials for aiding instruction.

Operations performed under this activity include, but are not limited to, film inspection; audio-visual equipment operation; storing and dispensing of audio-visual materials and equipment; development of films, charts, models, and other materials for aiding instruction; and other activities which have as their purpose the improvement of learning through the use of pictures, films, tapes, or other media. Include such services as those of the audio-visual consultant, film inspector, film librarian, projectionist, programmer, graphic artist, librarians, and catalogers, and their secretarial, clerical, and other assistants. Include services, equipment, and materials designed to provide learning through the use of television or radio.

Include such services as script writing, planning, and recording broadcast programs. In terms of personnel, it includes the director, projectionist, scriptwriter, camera operator,

and secretarial, clerical, and other assistants. The operation of computers previously recorded in this activity should now be recorded in Activity 32 Instructional Technology.

## **24 Guidance and Counseling**

Include expenditures involved in aiding pupils to assess and understand their abilities, aptitudes, interests, environmental factors, and educational needs through activities such as student assessment testing.

Include that part of the pupil services program concerned with assisting pupils in increasing their understanding and use of educational and career opportunities. Include activities of the counselor, social worker, guidance director, secretaries, registrars, clerks, and other assistants, and outreach for deprived students or homeless liaison work.

## **25 Pupil Management and Safety**

Include expenditures for hall guards, crossing guards, bus aides, playground aides, and pupil security personnel. Also include expenditures for lunchroom aides when their duties involve control and assistance of students. Lunchroom aides who assist in preparation or distribution of food are charged to Activity 44 Operations. (\*not an allowable activity for OSSI Grants).

In addition, include personnel who are involved with early identification of patterns of nonattendance, analysis of causes of nonattendance, early professional action on problems of nonattendance, and enforcement of compulsory attendance laws. Attendance secretaries whose position does not involve resolving the nonattendance issues listed above should be coded to Activity 23.

Do not include expenditures for building security that must be charged to Activity 67 Building and Property Security. (\*not an allowable activity for OSSI Grants).

Also include administrative expenses such as cell phones that are utilized by personnel responsible for pupil management and safety. The cost of adult crossing guards or adult supervisors for programs such as Walking School Bus should be charged to this activity within Program 99. (\*not an allowable activity for OSSI Grants).

## **26 Health/Related Services**

Include services in the field of physical and mental health consisting of medical, dental, optometry, psychiatric, doctor, nurse, orientation-mobility specialists, occupational therapists, and physical therapists. Also include duties of the psychologist, psychometrist, language pathologists, and audiometrists, and their secretarial, clerical, and other assistants.

## 27 Teaching

Include expenditures of instructing pupils in a teacher-pupil learning situation where the teacher is regularly in the presence of the pupils or in regular communication with pupils (such as with distance learning and Running Start) in a systematic program designed to assist pupils in acquiring new or improved knowledge, skills, and understandings.

Include the direct expenditures for classroom teachers, teachers' aides, teachers of homebound, teachers of institutionalized students, correspondence teachers others assigned to instruct pupils regularly in a teacher-pupil learning situation, and their secretaries, clerks, and other assistants.

Do not include the costs of textbooks, electronic textbooks, instructional software, science equipment, workbooks, and similar items. These costs should be charged to Activity 33 Curriculum.

The following costs are examples of materials and supplies that should be charged to this activity (you must include the type/kind, content area, as well as how it applies to the relevant improvement plan):

- Instructional materials
- Student supplies
- Student planners
- Classroom materials
- Reference materials used in the classroom
- Basic instructional supplies
- Basic instructional supplemental materials
- Test prep workbooks
- Science classroom chemicals

## 31 Instructional Professional Development

This activity is used to record expenditures for the instructional professional development of school district personnel. These include such activities as in-service training, workshops, conferences, demonstrations, and other activities related to the ongoing growth and development of personnel.

This activity may include course registration fees, tuition reimbursement, charges from external vendors to conduct training courses (at either school facilities or offsite), related travel and other expenditures associated with training and professional development.

Base salaries for attendees should not be coded to this activity. Assigned professional development staff will have their regular salaries charged to this activity. Additional contract days that are provided for the express purpose of professional development should be recorded in this category.

### **32 Instructional Technology**

This activity is used to record expenditures relating to costs of computers and related equipment that is based in the school. Expenditures to be recorded in this activity are computers and other classroom technology such as printers, projectors, document cameras, smart boards and other peripheral equipment. Software costs of operating school-based computers and other standard software installed on all school-based computers may be charged here. Expenditures for computer-based curriculum, such as digital textbooks or educational software, should be coded consistent with other curriculum under Activity 33.

The salary and benefit costs for those staff members that support instructional technology may be charged to this activity. Expenditures for districtwide technology, or central services such as a help desk or IT department should not be coded here but should be coded to Program 97 Activity 72 (\*not an allowable activity with OSSI grant)

### **33 Curriculum**

This activity is used to record costs relating to the development and implementation of curriculum for the school district. The term "curriculum" has two meanings. The first meaning of "curriculum" is all of the subjects and course offerings within a district, as well as policy and procedure changes that constitute a course of study. The second meaning of "curriculum" is all of the textbooks, electronic resources, and other instructional materials that are associated with a particular course offering.

The costs for salaries and benefits for this activity are limited to those staff members that support curriculum. This includes tasks such as proposing, researching, evaluating, recommending, planning, developing or implementing changes to the overall curriculum of the district or to individual course offerings. It also includes reviewing and recommending changes to relevant school board policies and related administrative expenditures.

The cost of new and replacement textbooks and other materials that relate to curriculum implementation are recorded here. These are items that will be utilized in a classroom setting to provide instruction to students.

These costs include, but are not limited to:

- Textbooks
- Electronic textbooks (including annual licensing or subscription fees)
- Instructional software (including annual licensing or subscription fees)
- Durable equipment related to specific curriculum delivery
- Hands-on science kits
- Mathematic manipulatives
- Sheet music
- Workbooks and kits used in lieu of workbooks

The purchase of electronic equipment that will be used to deliver curriculum such as tablets, computers, or e-readers should not be charged to this activity. The cost of electronic equipment that is to be used in the classroom should be coded to Activity 32 Instructional Technology.

The cost for teacher training in the implementation of new curriculum, whether in the form of new courses of study or new textbooks for existing courses of study, should not be charged to this activity. The cost of training should be charged to Activity 31 Instructional Professional Development. Consumable supplies, with the exception of workbooks, are not considered curriculum, and should be charged to Activity 27 Teaching.

## **63 Operation of Buildings**

Operations encompass those activities related to a building's normal performance of the function for which it is used. Include expenditures for custodians. Include expenditures for all small equipment items and consumable supplies used by personnel in operating the building. In addition, include rental expenditures for land and buildings for purposes other than pupil transportation. Equipment rentals are charged to the using activity and appropriate program.

## **64 Maintenance**

Maintenance is the upkeep of property and equipment, work necessary to realize the originally anticipated useful life of a building. Included are expenditures for maintaining buildings and equipment through repair and upkeep. Services include, but are not limited to, repainting, redecorating, resurfacing, refinishing, re-shingling, and repairing of structures, foundations, doors, windows, hardware, gutters, downspouts, window glass, window shades, stage curtains, drapes, and built-in equipment such as lockers,

cabinets, Venetian blinds, swimming pool filtration equipment, soap and towel dispensers, bulletin boards, and door checks.

For example, include expenditures for moving portable structures and maintenance of service systems, including the repair and replacement of heating systems, electric lighting systems, bells, clocks, communication systems, voice systems, sewers, fire safety systems, plumbing systems, and elevators.

When the fabrication of equipment and furnishings by school employees is an appreciable expenditure, expenditures should be transferred to the using activity and appropriate program.

Contractual repair and maintenance of equipment, including audio-visual and refrigeration equipment, should be charged to the using activity and the appropriate program. Transfer in-house repair expenditures to the using program and activity by means of debit-credit transfer objects.

§200.452 Maintenance and repair costs.

Costs incurred for utilities, insurance, security, necessary maintenance, janitorial services, repair, or upkeep of buildings and equipment (including Federal property unless otherwise provided for) which neither add to the permanent value of the property nor appreciably prolong its intended life, but keep it in an efficient operating condition, are allowable. Costs incurred for improvements which add to the permanent value of the buildings and equipment or appreciably prolong their intended life must be treated as capital expenditures (see §200.439 - Equipment and other capital expenditures). These costs are only allowable to the extent not paid through rental or other agreements.

## 65 Utilities

Include expenditures for water, electricity, sewage, gas, coal, wood, oil, sanitary, recycling, basic voice telecommunications services, and other service assessments or charges.

Telecommunications expenditures that are part of the instructional program, such as video or data transmission, may be charged directly to the appropriate activity or may be transferred using debit and credit transfer objects of expenditures. Utility costs may not be charged to any program in which this activity is not allowable.

### Capital Expenditures:

*Capital expenditures* are defined as expenditures to acquire capital assets or expenditures to make additions, improvements, modifications, replacements, rearrangements, reinstallations,



renovations, or alterations to capital assets that materially increase their value or useful life (CFR §200.1).

All capital expenditures of \$5,000 or more require advance approval by OSPI on the OSPI Capital Expense Request Form for 1003 Funds located on the [Continuous School Improvement Resources webpage](#).

**Capital Outlay:** *i.e., Capitalized equipment and improvements to buildings and/or grounds infrastructure.* Equipment is defined as a nonexpendable, tangible item of personal property having a useful life of more than one year and an acquisition cost which is the lesser of the capitalization policy established by the school district or \$5,000. Included are those items composed of component items (individually not meeting the capitalization amount, but in total meets the capitalization amount). Expenditures of \$5,000 or more must be pre-approved by OSPI using the [OSPI Capital Expense Request Form for 1003 Funds](#). Expenditures of less than \$5,000 per unit cost are approvable by acceptance of the grant application budget or through approval by OSPI of a future budget revision request by the school or district (§ 200.439).

Improvements to buildings and/or grounds infrastructure are defined as those expenditures that materially increase the value or useful life of the buildings or grounds facility (e.g., equipment repairs and improvements, heating/cooling equipment).

Capital outlay expenditures may include, but are not limited to, the following:

- Air conditioner and other cooling equipment
- Audio-visual equipment
- Boilers, furnaces, and other heating equipment
- Building and equipment major repairs and improvements
- Communications equipment
- Computers, printers, and other peripheral equipment
- Furniture and fixtures
- Instructional equipment
- Office machines

## Prohibited Expenditures

### Non-evidence-based Interventions

Under ESEA section 8101(21)(B), any evidence-based intervention(practice), activity or strategy that the LEA pays for with ESEA section 1003 funds, must meet one of the first three tiers of evidence under ESEA 8101(21)(A) (strong, moderate, or promising evidence). An LEA may not use funds based on the fourth level of evidence under 8101(21)(A)(ii). Additional information on standards of evidence for 1003 funded activities can be found in [Department of Education \(ED\) non-regulatory guidance](#).

If the LEA is unable to provide evidence for the planned activity, strategy, or intervention that meets the standards as outlined in ESSA, the grant item will be denied and a revision will be requested.

## **Supplanting versus Supplementing**

Funds may not be used for basic operating school costs, in line with federal law on “supplanting versus supplementing” expenses. Any OSSI funds must be supplemental and will not supplant costs that would ordinarily be covered by the LEA. OSSI funds must add to (supplement) , not replace (supplant), district spending, and your use of funds may be reviewed to ensure it follows state and federal rules.

## **Capital Expenditures:**

Capital expenditures in excess of or equal to \$5,000 per unit cost unless approved in advance by OSPI (\*form required – [OSPI Capital Expense Request Form -1003 Funds](#)) (CFR § 200.423)

Construction of new facilities is not allowable. Some construction related to remodeling/renovation/repairs or maintenance of buildings to support SIP goals may be allowable with prior written approval from OSPI.

## **Entertainment and Events:**

- Alcoholic beverages (CFR § 200.423)
- Attendance incentives, gifts, awards, rewards (CFR § 200.434)
- Entertainment costs including amusement, diversion, social activities, and any associated costs (CFR § 200.438)
- Homecoming, Sadie Hawkins, Prom, or such similar dance socials that give the perception of entertainment costs, amusement, etc.
- Graduation, commencement, and convocation costs, including supplies and facility rentals (CFR § 200.429)
- Student travel/transportation is not allowed.

## **Financial Transactions:**

- Contributions and donations to external organizations.
- Goods or services for personal use (CFR § 200.445)
- Lobbying (CFR § 200.450)
- Payments, salaries, or stipends to students or anyone other than formally hired or contracted school personnel

## **Incentives, Gifts, Awards, Rewards:**

- Incentives of any kind, unless clearly articulated, tracked, and measured for effectiveness in a robust PBIS program as part of a goal that incorporates PBIS. Maximum allowable annually is \$1,000.
- Prizes, awards, or incentives (including T-shirts, pants, clothing, books, toiletries) or anything that could be considered a form of gifting is prohibited.
- Vouchers, including gas or transportation vouchers, cell phones, food, snacks, clothing, gift certificates, gift cards and coupons are not allowable.

## **Food and Miscellaneous:**

- Food, other than that provided to promote family and community engagement activities. Snacks, food vouchers and gift cards are not allowable.
- GED related costs, except for an Open Doors program with an approved GED pathway or an institutional education program.
- Promotional items, memorabilia, souvenirs (CFR § 200.421), including school-branded swag.
- Student activity costs, including extracurricular (i.e., intramurals, student clubs (including cultural clubs), cultural events are not allowed (unless specifically targeting family/guardian/community engagement at the school/district campus and including improvement/academic components), student publications (CFR § 200.469)

## **Contacts**

### **District-Level EGMS Support**

Contact [your district EGMS administrator](#) for support.

### **State-Level EGMS Support**

Please begin by visiting OSPI's [EGMS webpage](#) or reach out to [EGMS.Support@k12.wa.us](mailto:EGMS.Support@k12.wa.us).

### **Claims Support**

For assistance with claims related questions, please contact Sary Li, [Sary.Li@k12.wa.us](mailto:Sary.Li@k12.wa.us).

### **Program Support**

If you have questions about continuous improvement, planning or grants questions on a programmatic level, please contact the Office of System & School Improvement at [ossi@k12.wa.us](mailto:ossi@k12.wa.us).