

OSPI School Improvement Grant 2026–27 — Form Package 910 Allowable and Prohibited Expenditures

Table of Contents

[Introduction](#)

[School Improvement \(SI\) Grant Allowable Activities](#)

[Prohibited Expenditures](#)

[Definitions of Allowable Activities](#)

[Contacts](#)

Introduction

Local Education Associations (LEAs) with schools identified under the Washington School Improvement Framework (WSIF) as Tier 3 and Tier 3 Plus may use 1003 School Improvement funds to implement actionable, approved School Improvement Plans (SIPs) aligned with Comprehensive Needs Assessments (CNAs) and LEA Consolidated Accountability Plans (L-CAPs) that support student learning and address gaps identified through the WSIF. If sufficient funding is available, some or all schools identified as Tier 3 may also be eligible.

Spending must be based on needs assessments, address resource inequities, use evidence-based interventions (practices), focus on improved student learning outcomes, 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.¹

School Improvement (SI) Grant Allowable Activities

All requested purchases must:

- Directly support SIP goal(s) to improve student learning outcomes through the implementation of Evidence-Based Interventions (EBI's).

¹ Rev. 2026-03-25 References: [Accounting Manual for Public School Districts 2025](#); [Electronic Code of Federal Regulations](#) §200



- Cite the level of evidence of the EBI from a USDOE-approved source - levels 1, 2, or 3 (strong, moderate, or promising only).
- Specifically describe the purchase request and associated cost for each item.
- Be allowable uses of 1003 funds (see below).
- Supplement and not supplant materials, technology, standard curriculum, staffing, or services provided by the LEA under basic education and operating costs.
- Be necessary, reasonable, and allocable.

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 goals for each school to which funds are allocated.

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. LEAs must submit an end-of-year progress report indicating the activity categories for which each school funded through this grant has spent their funds.

Allowable Activities with 1003 Funds

LEAs select from the categories in Table 1 on your budget form. You will be required to submit an end-of-year report indicating the activity categories used for each school funded under the grant.

Table 1. Activities and Budget Categories for LEAs

Federal Funds Allowable Activities and Budget Categories for LEAs
15-Public Relations
22-Learning Resources
24-Guidance and Counseling
25-Pupil Management and Safety
26-Health/Related Services
27-Teaching
31-Instructional Professional Development
32-Instructional Technology
33-Curriculum

ESDs select from the categories in Table 2 on your budget form. You will be required to submit an end-of-year report indicating the allowable activity categories (see Table 1) used for each school funded under the grant.

Table 2. Budget Categories for ESDs

Federal Funds Budget Categories for ESDs
21-Staff Development (ESD only)
27-Direct Instruction (ESD only)
60-Facilities (ESD only)
83-Debt Service (ESD only)
89-Depreciation (ESD only)
98-General Support (ESD only)
99-Transfers (ESD only)

Prohibited Expenditures

As you plan to use your improvement dollars, and **prior** to submitting your grant application, be sure to check the list below and remove any prohibited expenditures from your application narrative and budget.

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). Review [Evidence-Based Interventions Guidance](#) to learn more. 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 the level of evidence for planned activities, strategies, or interventions that meet the standards outlined in ESSA, the grant application may be returned and a revision requested.

Supplementing versus Supplanting

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

All proposed expenditures, including curriculum, staffing, technology, etc., must be supplemental and necessary to achieve improved student outcomes identified in SIP goals. The aim would be that these purchases or supports would no longer be needed when the school is no longer identified for improvement.

Prohibited Use of 1003 Funds

- a) Alcoholic beverages (CFR § 200.423).

- b) Assemblies, pep rallies, etc., and any associated costs.
- c) **Attendance incentives**, gifts, awards, or rewards (CFR § 200.434). Supplies and printing for attendance certificates are allowable.
- d) Entertainment costs including amusement, diversion, social activities, and any associated costs (CFR § 200.438).
- e) Facility rentals.
- f) Fees for contracted basic education service providers (i.e., Grad Alliance or other entities contracted by the district to deliver basic education).
- g) **Field trips** - student transportation is not an allowable use of 1003 funds; funds cannot be used for any associated field trip costs, including but not limited to admission fees.
- h) **Food** is not an allowable expenditure, other than that provided to promote family and community engagement activities. Food for staff and students, snacks, food vouchers, and gift cards are not allowable.
- i) GED related costs, except for an Open Doors program with an approved GED pathway or an institutional education school.
- j) Graduation, commencement, and convocation costs, including supplies and facility rentals (CFR § 200.429).
- k) Guest speakers.
- l) Homecoming, Sadie Hawkins, Prom, or similar socials that give the perception of entertainment costs, amusement, etc.
- m) **Material Incentives** of any kind are expressly prohibited with 1003 funds, including PBIS incentives, prizes, or rewards. Federal 1003 funds cannot be used for any purchase of items of any monetary value that could be considered a form of gifting.
- n) Postsecondary professional certifications. Funds can support coursework aligned with state standards if it leads to an industry aligned credential, but funds cannot pay for the costs of tests or certifications. [Workforce Innovation and Opportunity Act](#) (123(a)) (29 U.S.C. 3102) and [School Improvement Non-Regulatory Guidance](#) (pg. 82).
- o) Prizes, awards, or incentives (including T-shirts, clothing, books, toiletries, etc.) or anything that could be considered a form of gifting is prohibited.
- p) Promotional items, memorabilia, souvenirs, (CFR § 200.421), including uniforms and school-branded swag or banners are not allowable uses of these funds.
- q) Student activity costs, including extracurricular (i.e., intramurals, student clubs (including cultural clubs); cultural events (unless specifically targeting family/guardian/community

engagement at the school/district campus and including improvement/academic components); or student publications (CFR § 200.469).

- r) **Student travel/transportation** of any kind is prohibited.
- s) Therapy animals.
- t) Vehicles of any kind (cars, vans, busses, etc.).
- u) Vouchers, including gas, food, or transportation vouchers; cell phones; clothing; gift certificates; gift cards; and coupons are not allowable.

Financial Transactions

- v) Contributions and donations to external organizations.
- w) Goods or services for personal use (CFR § 200.445).
- x) Lobbying (CFR § 200.450).
- y) Payments, salaries, or stipends to students, parents, community members, or anyone other than formally hired or contracted school personnel.
- z) Supplemental pay, stipends, or sub pay for anyone employed in a lead administrator role (i.e., principals, associate or assistant principals) is not an allowable use of funds.

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.

CFR §200.421(c) and (d) 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; (*not required for School Improvement Grants),
 - (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.

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 School Improvement 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 (*not an allowable activity for School Improvement Grants).

Do not include expenditures for building security that must be charged to Activity 67 Building and Property Security (*not an allowable activity for School Improvement 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 School Improvement 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. All instructional technology purchased with Federal 1003 School Improvement funds must supplement and not supplant technology and software the district provides for basic education.

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 School Improvement 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. All curriculum purchased with Federal 1003 School Improvement funds must supplement and not supplant what the district provides for basic education.

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.

Contacts

District-Level EGMS Support

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

State-Level EGMS Support

Please begin by visiting OSPI's [EGMS webpage](#), attend EGMS Office Hours hosted twice weekly, or reach out to EGMS.Support@k12.wa.us.

Claims Support

For assistance with claims related questions, please contact Sary Li, 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 OSPI School Improvement team at ossi@k12.wa.us.